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SEVENTH BIENNIAL REPORT
OF THE
STATE BOARD OF EQUALIZATION
FOR THE PERIOD
July 1, 1934, to June 30, 1936
TO THE GOVERNOR AND
MEMBERS OF
The Twenty-Fifth Legislative Assembly



STEWART
GREENE
GOZA

} Members of the Board

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SEVENTH BIENNIAL REPORT

OF THE

MONTANA STATE BOARD OF EQUALIZATION

TO THE

GOVERNOR AND MEMBERS OF THE TWENTY-
FIFTH LEGISLATIVE ASSEMBLY OF THE
STATE OF MONTANA

For the period July 1, 1934, to June 30, 1936

JAS. H. STEWART, Chairman)

JOHN J. GREENE)

SAM D. GOZA)

Members of the Board

STATE LIBRARY COMMISSION
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LETTER OF TRANSMITTAL

Helena, Montana,
December 1, 1936.

To His Excellency, The Governor,
and Members of the Twenty-Fifth Legislative Assembly
of the State of Montana:

In compliance with Article Eighteen, Section Eight of Chapter Three of the Session Laws of 1923, the Montana State Board of Equalization herewith submits its Biennial Report for the period July 1, 1934, to June 30, 1936.

STATE BOARD OF EQUALIZATION,

Jas. H. Stewart, Chairman,
John J. Greene,
Sam D. Goza

To His Excellency, The Governor,

and Members of the Twenty-Fifth Legislative Assembly:

In submitting this, our Biennial Report, no attempt is made to give a detailed account of the Board's activities as relates to the numerous hearings held and decisions made, the large number of assessments of public utilities and net proceeds of mines, the supervision of work of county officials, and the collection of license and other taxes.

A summary of the work carried on in the various divisions of the department is set forth beginning on page 6 of this report. We feel, however, that we should direct special attention to what continues to be our most serious problem; that is the unfair part of the tax burden born by property as applies particularly to real estate.

Notwithstanding that very commendable progress has been made in equalizing the tax, the question is far from solved. The total property tax bill for the state and its sub-divisions has diminished in the last six years from a total of \$30,167,900 to \$24,208,413. Also, large reductions of real estate assessed valuations have occurred, decreasing in the same period from \$845,150,000 to \$625,194,450. Despite these remarkable accomplishments, we must still be convinced that the owners of real estate, who contribute 56.54 per cent of all property taxes, are unjustly penalized. The staggering totals of delinquent figures on June 30th, 1936 of \$17,283,000 is the proof of this. As the tax delinquency increases, there is a proportionate increase in the amount born by those who continue to pay. Greatly diminished incomes from property naturally contribute to the difficulty of meeting the charge. No other method of taxation beats down the helpless taxpayer with such merciless inconsideration.

It has been the policy of this Board, and we believe will continue to be so, to work for and insist upon reductions of real estate assessed values until convinced that they reflect no more than a fair cash value. Obviously, this alone will not correct the wrong. Revenues from other sources or retrenchment in expenses is inevitable if relief is to be had.

Grave concern is expressed through the press of the country over multiple or dual taxation by the state and federal governments, and also for the relief of certain businesses; for example,

the Motor industry. We are not so alarmed at present over these things. They do not confiscate homes.

It is of little consolation to know that from a study made, virtually all the states are having the same disturbing tax troubles and that they confess to having had to resort to the same practice of being obliged to exact far more than a fair share from real estate, which has led to heavy confiscations of that class of property. Many of the states have gone farther than we have in tapping other sources of revenue such as License taxes, Occupational taxes, Cigarette or other Selective Sales taxes, and the General Sales tax, apparently being sustained in the belief that any method of taxation, so long as it relieves property, is justified. States other than Montana have provided measures for reducing tax penalties and interest, extending the time for payments and providing for exemptions of certain property, and tax limitations. All of these things done in a desperate effort to make some amends for a great injustice.

The opinion is also rather generally and frankly expressed that any hope for further material reductions of public expenditures is not very encouraging, nor is it to be expected that the people will surrender many of the public activities to which they have become accustomed, and which they hold as indispensable.

The counties, schools and cities of Montana take 85 per cent of all property taxes levied in this state, and these local governmental agencies have cut their expenses to the bone and are operating at as low a cost as can be reasonably expected.

There was levied for all county purposes in 1930 the sum of \$10,657,316 and for the year 1936 the sum of \$8,525,695, same being a reduction of 20%.

There was levied for district and high schools of the state for the year 1930 the sum of \$11,778,441 and for the year 1936 the sum of \$9,127,253, same being a decrease of \$2,651,188 or 22½%.

The cities and towns of the state levied \$214,735 less taxes in 1936 than they levied for the year 1930, same being a reduction of 7%.

These decreased levies were made possible by stringent economy measures on the part of the local administrative officials, and they are to be commended in this remarkable showing.

In the face of this situation that we have set out, we apprehend, however much we may marvel at the boldness required to do so, many requests will be made of the legislature for appropriations that are not necessarily imperative, and for increased levies, while

just the opposite, we think, should prevail until such time a more equitable plan for the distribution of the cost can be presented. We remind here, that some rather substantial new revenues have been provided by recent legislative sessions, such as the Personal Income tax, increased Corporation and Inheritance taxes, and the revenue from Liquor and Beer. However, not-to-be ignored demands for Relief, Old Age Pensions, and for Water Conservation have consumed the larger part. It is to be hoped that business conditions will continue to improve so that these new revenues at least may be used for the purpose for which originally intended, viz., reduction of property taxes.

These observations and this report are submitted with the hope that they may aid the members of the Twenty-Fifth Legislative Assembly in their deliberations upon this most important subject, and we wish to assure all members of our willingness to furnish any additional information which may be requested that is available in our department or that can be procured by us.

There are a few amendments to certain revenue laws that we will have introduced and ask to have enacted which, in our opinion, will cure certain administrative defects now existing in our tax laws and which we will explain to the proper committees and the legislature as the opportunity is afforded us.

Summary of Routine Activities

INHERITANCE TAX DIVISION

This department computes all inheritance taxes payable in the state. Collections are made by county treasurers who make remittances to the state treasurer. From 4,000 to 5,000 separate probate reports are received and examined annually.

DIVISION OF MINES, PUBLIC UTILITY AND COUNTY ASSESSMENTS

This department handles assessments and taxes listed below. Approximately 2,400 reports are received annually, exclusive of regular and special reports submitted by county officials.

Kind of Report	Average No. Per Year	Kind of Report	Average No. Per Year
Freight Line	110	Natural Gas	76
Sleeping Car	1	Electric Energy	336
Express Company	1	Telegraph	12
Metal Mines License	204	Application for Contractors License	243
Net Proceeds Oil & Gas	693		
Net Proceeds, Metal Mines	204		
Net Proceeds, Coal Mines	224		

Property Assessments Made by State Board

The Board also makes the assessment of the intercounty lines of 8 railroads, 13 power and gas lines, 2 telegraph lines, 10 telephone lines, 5 pipe lines, and 9 ferries, comprising about one-third of the taxable property of the state. The department also receives and tabulates from 500 to 600 county and municipal reports and reviews all bank assessments made by county assessors.

GASOLINE, COAL, OIL AND CEMENT LICENSE TAX DIVISION

This department determines and collects license taxes from 1,979 corporations, firms, and individuals. Approximately 10,000 reports are received annually, as follows:

Kind of Report	Number	Kind of Report	Number
Gasoline:		Coal:	
Refiners	468	Producers	1,200
Dealers	1,896	Dealers	1,700
Oil Production	804 reports	Cement:	
	476 leases	Manufacturers	8
		Dealers	512

GASOLINE LICENSE TAX DRAWBACK DIVISION

All claims for refund of gasoline tax are handled in this department. The number of claims allowed in whole or in part and the amount of money refunded during the last two fiscal years are as follows:

	From July 1, 1934 to June 30, 1935	From July 1, 1935 to June 30, 1936
Refunds Allowed		
Number of Claims Allowed	28,358	32,667
Amount Refunded	\$730,665.94	\$871,670.59
Ratio of Amount Refunded to Tax Collected	16.6303%	17.5828%

BEER, STORE AND CIGARETTE LICENSING DIVISION

Beer tax reports and beer, cigarette and store licenses are handled in this department. During the fiscal year 1935-1936, 3,159 cigarette licenses, 6,327 store licenses, and 1,468 beer licenses were issued. Approximately 900 tax reports are received from breweries and wholesalers annually.

CORPORATION LICENSE TAX DIVISION

The 2% corporation license tax is handled in this department. Approximately 4,000 current returns, about 3,500 of which are taxpaying, are handled annually.

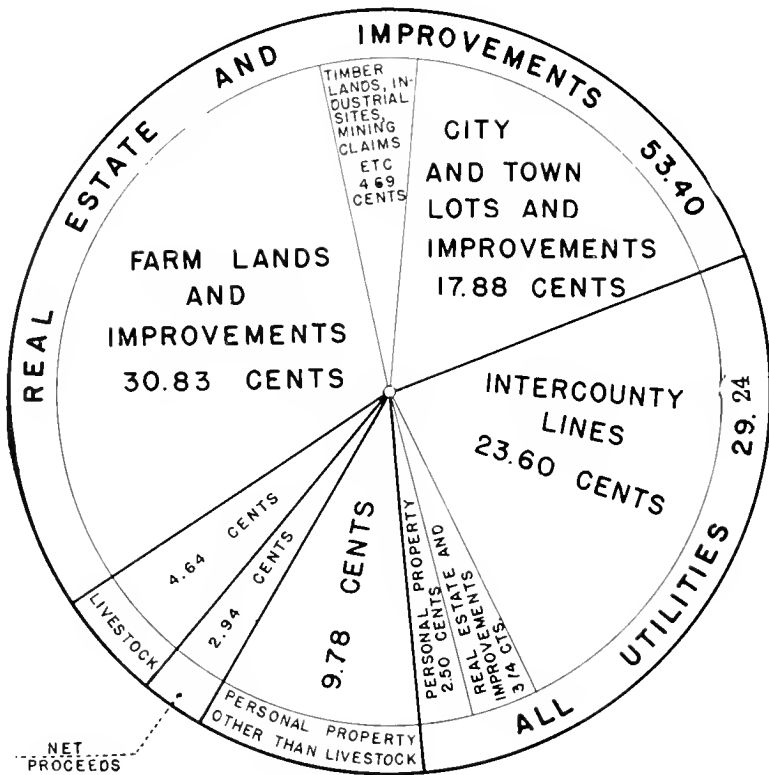
PERSONAL INCOME TAX DIVISION

About 27,000 income tax returns were handled in this department during the year ended June 30, 1936. Of this number 16,000 were taxable returns and 11,000 non-taxable returns. In addition, about 140,000 information returns which must be checked against the returns of taxpayers are received each year.

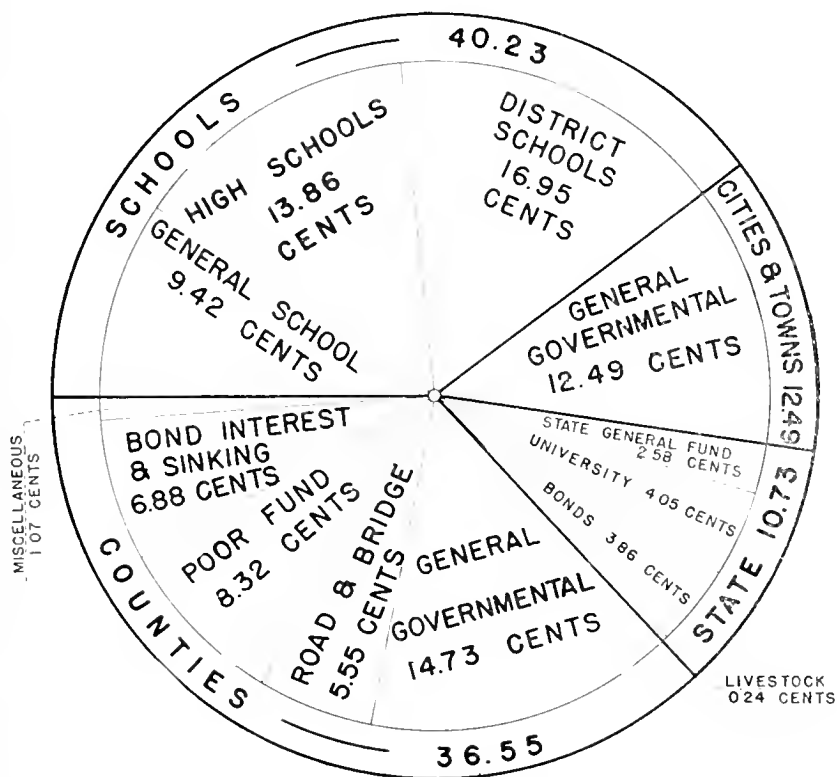
CASHER'S DIVISION

All remittances for taxes and licenses go direct to this department, where they are recorded and balanced by means of a control sheet made up at the end of each day's business. Deposits are made daily with the state treasurer, and on the 15th and last days of each month a letter of transmittal showing the amount of money deposited during the preceding one-half month, and the distribution of same, is given that official. This report must balance with a like report from the treasurer. The department handled \$6,825,828.51 during the fiscal year ended June 30, 1936. Approximately 25,000 remittances are received annually.

THE 1936 TAX DOLLAR WHERE IT CAME FROM



THE 1936 TAX DOLLAR WHERE IT GOES



THIS TAX DOLLAR SHOWS THE DISTRIBUTION OF TAXES RAISED BY MILL LEVIES WHICH ARE APPLICABLE TO ALL PROPERTY, WITH THE EXCEPTION OF LIVESTOCK TAXES, WHICH ARE COMPUTED UPON THE VALUE OF LIVESTOCK ONLY, PER CAPITA \$2.00 ROAD AND POOR TAXES, SPECIAL ROAD DISTRICT AND FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT, AND CITY AND TOWN SPECIAL IMPROVEMENT DISTRICT ASSESSMENTS, HAIL INSURANCE PREMIUMS AND MISCELLANEOUS LOCAL AND DISTRICT TAXES ARE ELIMINATED.

REVENUES PAYABLE INTO STATE TREASURY

Sources from Which Derived, and Distribution

AD VALOREM TAX,

1936:

1³/₄ mills, General
2³/₄ mills, University**Distribution**State General Fund
University Millage Fund.(See pages
108-109)**10 12 of one mill on assessed value for Educational Bond Interest and Sinking Fund.****Levies applicable to livestock valuation only:**Not to exceed 1 mill on sheep and 1¹/₂ mills on other livestock for Livestock Commission.Not to exceed 1¹/₂ mills on sheep and 1 mill on other livestock for Bounty.Not to exceed 1¹/₂ mills on all livestock for Livestock Sanitary Board.**LICENSE TAXES:****Rate****Distribution****Gasoline**

5c per gallon on gasoline refined and sold in the State.

75% to State Highway Fund.
25% to Gasoline License Drawback Fund.(See pages 14,
15 and 29-33)

5c per gallon on gasoline imported and sold, (2% reduction allowed for evaporation and other loss).

If Drawback Fund is insufficient, State Treasurer shall transfer from State Highway Fund.

At end of fiscal year all money in Drawback Fund shall be transferred to Highway Fund.

Oil Production(See pages 14,
15 and 22)

2% of gross value.

50% to General Fund.

25% to High Schools.

25% to Common School Equalization Fund.

Cement(See pages 14,
15 and 23)

4c per barrel.

All for General Fund.

Plaster(See pages 14,
15 and 23)

5c per ton.

All for General Fund.

Coal(See pages 14,
15 and 22)

5c per ton on coal mined, or imported and sold.

All for General Fund.

Carbon Black(See pages
14 and 15)

¼ of one cent per pound of carbon black produced or manufactured in the state.

All for General Fund.

Metal Mines(See pages 14,
15 and 34)First \$100,000 gross value \$1.00.
Next 150,000 taxable at rate of 1¹/₄%
Next 150,000 taxable at rate of 1¹/₂%
Next 100,000 taxable at rate of 3¹/₄%
All over 500,000 taxable at rate of 1%

50% to General Fund.

50% to Common School Equalization Fund (SPSGF)

Corporations(See pages 14,
15 and 25-27)

2% of net income.

75% to General Fund

25% to Common School Equalization Fund (SPSGF)

Beer License and Tax(See pages 14,
15 and 21)

Brewer	...	\$750.00
Wholesale	...	300.00
Retail	...	200.00
Club	...	50.00
Common Carrier	...	25.00
Fair Associations	\$10.00 per day	
Minimum Fee	...	25.00
Barrelage Tax	...	1.00
	per barrel of 31 gallons.	

95% to General Fund.

5% to Relief Fund.

Electrical Energy Tax(See pages 14,
15 and 28)

¾ of one per cent of gross income from sales of Electrical Energy.

90% for General Fund.

5% for Montana Relief Fund

5% for State Public School General Fund

Natural Gas(See pages 14,
15 and 23)

¾ of one cent per thousand cubic feet distributed in the State

95% to General Fund.

5% to Montana Relief Fund.

After March 1, 1937, distribution will be:

50% to General Fund.

25% to State Public School General Fund.

25% to Common School Equalization Fund (SPSGF)

Telegraph License (See pages 14, 15 and 16)	2% of gross income from intrastate business.	90% to General Fund 5% for State Public School General Fund. 5% to Montana Relief Fund. After March 1, 1937, distribution will be: 50% to General Fund, 25% to State Public School General Fund, 25% to Common School Equalization Fund (CSEGF)
Freight Lines (See pages 14, 15 and 16)	Ad Valorem.	All to State Public School General Fund.
Chain Stores (See pages 14, 15 and 24)	Graduated from \$2.50 to \$30.00, depending upon number of stores owned.	50% to General Fund, 50% to Common School Equalization Fund (CSEGF)
Cigarette Dealer (See pages 14, 15 and 21)	\$5.00 annually.	All to General Fund.
Contractors (See pages 14, 15 and 20)	Three Classes of Licenses Class A \$200.00 Class B 100.00 Class C 10.00	All to General Fund.

NOTE: The amount of all license taxes collected during each fiscal year required to be deposited to the credit of the State General Fund is set aside in a special fund in sufficient amount to pay interest and principal due and payable during the next following fiscal year upon the State Funding Bonds authorized under Chapter 19, Laws of Twenty-third Legislative Assembly (1933).

TAXES IN LIEU OF AD VALOREM TAXES:

	Rate	Distribution
Express Companies (See pages 14, 15 and 16)	4% of gross earnings in state.	All to General Fund.
Sleeping Cars (See pages 14, 15 and 16)	11 1/2% of value found by dividing value of Capital Stock by total car mileage on all railroads (to obtain value per car mile) then multiply value per car mile by total number of car miles in Montana.	All to General Fund.
Insurance Companies	Admission Fee \$300.00. Fee for filing annual statement, \$25.00. Fee for publishing annual statement, \$9.00. 1 1/2% of first \$5,000 in premiums collected in state. 2% of additional premiums collected in state. 1/4 of 1% of premiums of direct fire-writing companies.	All to State General Fund. Volunteer Firemen's Compensation Fund and Firemen's Disability Fund.

PERSONAL INCOME TAX:

(See pages 14, 15, 17, 18 and 19)	Rate	Distribution
	Graduated from 1% to 4% on net income.	55% to General Fund, 20% to State Public School General Fund, 20% to Common School Equalization Fund, 5% to Montana Relief Fund. After March 1, 1937, distribution will be: 50% to General Fund, 25% to State Public School General Fund, 25% to Common School Equalization Fund.

INHERITANCE TAX:

(See pages
14, 15 and 28)

15% Common School Equalization Fund (SPSGF), 15% for State Public School General Fund, 70% for Water Conservation Revolving Fund up to \$350,000.00, after which the 70% goes to Relief Fund up to \$250,000.00, after to General Fund.

After March 1, 1937, distribution will be: 50% for General Fund, 25% for State Public School General Fund; 25% for Common School Equalization Fund (SPSGF)

Person, Association or Corporation to whom transfer is made.	Exemptions	RATES			
		Rate on First \$25,000 Less Exemption	Rate on Next \$25,000	Rate on Next \$50,000	Rate on Balance
Widow	\$17,500	2%	4%	6%	8%
Husband	5,000	2%	1%	6%	8%
Lineal ancestor or descendant, adopted child or lineal issue of adopted child.	2,000	2%	1%	6%	8%
Brother or sister or descendant, son's wife or husband of a daughter.	500	4%	8%	12%	16%
Uncle, aunt or first cousin.	None	6%	12%	18%	24%
Any other degree of consanguinity or a stranger in blood or a body politic or corporate except as below.	None	8%	16%	24%	32%
Corporations or voluntary associations organized under laws of Montana solely for religious, charitable or educational purposes, who shall use the property transferred exclusively for purposes of their organization within the State of Montana	All				
The State of Montana or any of its political subdivisions or institutions to be used for public purposes exclusively	All				

MONTANA LIQUOR CONTROL ACT:

Administered by State Board of Liquor Control.

33 $\frac{1}{3}$ % to General Fund, up to \$300,000.

15% to Water Conservation Administration Fund, up to \$100,000.

51 $\frac{2}{3}$ % to Relief Fund and balance after above is provided.

After March 1, 1936, and up to March 1, 1937, distribution will be:

33 $\frac{1}{3}$ % to General Fund, up to \$300,000.

6 $\frac{2}{3}$ % to Water Conservation Administration Fund, up to \$100,000.

10% to Conservation Revolving Fund, up to \$150,000.

50% to Relief Fund and balance after above is provided.

(NOTE: When there is shown a distribution of revenue to the Common School Equalization Fund with a notation "(SPSGF)" appearing immediately after, it is to indicate that, in line with the provisions of H. B. 147, revenues credited to the Equalization fund until the stipulated figure of \$150,000.00 is accumulated each fiscal year and after that time the revenues are to be credited to the State Public School General Fund.)

MISCELLANEOUS RECEIPTS:

	Disposition
5% of Amount of Government Land Sales	to Permanent School Fund.
Timber Sales on State Lands	To Permanent School Fund and Common School Interest and Income Fund.
Federal Oil Royalties	50% to Common School Equalization Fund.
State Oil Royalties	50% to State Highway Fund.
	Various School Funds.

Administered by the State Board of Equalization:

Gasoline License Tax
Oil Production License Tax
Cement and Plaster License Tax
Coal License Tax
Carbon Black License Tax
Metal Mines License Tax
Express Company Tax
Sleeping Car Tax
Corporation License Tax
Freight Line Tax

Inheritance Tax
Beer License and Tax
Personal Income Tax
Contractors License Tax
Electrical Energy Tax
Natural Gas Tax
Telegraph Company Tax
Chain Stores License Tax
Cigarette Tax

Administered by State Auditor:

Insurance Company Tax.

LICENSE TAX
DETERMINATIONS AND COLLECTIONS
1927-1936

LICENSE TAXES DETERMINED BY STATE BOARD OF EQUALIZATION

Fiscal Years Ending June 30

		1927	1928	1929	1930
Gasoline Dealers and Distributors	(a)	\$1,992,737	\$1,958,375	\$2,758,490	\$3,955,920
Inheritance Tax	(b)	535,951	651,369	161,505	229,802
Sleeping Car Companies	(c)	17,592	26,524	21,349	24,233
Express Companies	(d)	27,662	29,190	30,943	30,780
Freight Line Car Companies	(e)	24,840	21,572	27,813	25,375
Corporation License Tax	(f)	284,070	245,520	344,517	437,908
Metal Mines License Tax	(e)	417,955	340,055	368,694	555,451
Coal Dealers and Miners	(g)	160,652	175,049	183,400	166,098
Oil Producers License Tax	(g)	174,070	127,364	157,020	148,463
Cement Dealers and Manufacturers	(g)	16,362	8,172	26,748	19,634
Carbon Black	(h)			2,517	715
Natural Gas Tax	(i)				
Beer License and Tax	(j)				
Electric Energy License Tax	(k)				
Telegraph License	(m)				
Individual Income Tax	(n)				
Cigarette License	(l)				
Chain Store License	(l)				
Contractors	(m)				
TOTAL		\$2,750,991	\$3,580,190	\$4,982,996	\$5,594,379

(a) Tax payable monthly. Rate 3c per gallon July 1, 1926 to April 1, 1929, thereafter 5c per gallon. Refunds from the above amounts were made as follows:

1927	\$ 15,076	1932	\$746,206
1928	204,205	1933	667,558
1929	511,759	1934	634,349
1930	960,196	1935	730,666
1931	904,994	1936	871,671

(b) Tax accrues and is payable at time of death.

(c) Tax payable thirty (30) days after notice.

(d) Tax payable September 30th.

(e) Tax payable November 30th.

LICENSE TAXES DETERMINED BY STATE BOARD OF EQUALIZATION Continued
Fiscal Years Ending June 30

1931	1932	1933	1934	1935	1936	Total Ten- Year Period
\$3,918,155	\$3,553,687	\$3,426,899	\$3,814,002	\$4,433,869	\$5,039,125	\$33,981,769
208,227	428,064	213,710	97,371	930,037	97,781	3,586,817
25,312	20,569	18,930	17,823	15,847	15,106	197,585
25,757	20,069	14,102	13,543	14,034	12,420	218,500
68,582	52,463	None	None	31,456	57,710	309,811
171,155	110,179	100,668	195,910	227,382	331,345	2,448,054
231,853	193,192	36,356	61,845	72,316	180,799	2,369,856
145,217	123,444	193,188	117,884	143,223	149,977	1,459,132
85,999	50,850	42,612	65,741	103,874	126,675	1,081,768
17,477	1398	12,748	1,937	11,157	19,973	138,516
165	60	-	-	-	-	3,457
-	-	6,454	24,144	42,174	51,801	127,873
-	-	177,191	382,336	513,358	544,251	1,617,106
-	-	-	6,141	52,131	66,911	125,183
-	-	-	19	2,003	2,779	4,801
-	-	-	153,164	285,797	380,437	819,398
-	-	-	9,995	14,940	15,795	40,730
-	-	-	62,436	35,603	10,266	138,305
-	-	-	414	25,066	13,075	38,985
\$4,927,299	\$4,169,395	\$4,182,732	\$5,023,835	\$6,954,907	\$7,140,826	\$48,707,550

- (f) Tax payable June 15th. Rate of 1% until 1933, increased to 2% by Act approved March 16, 1933.
- (g) Tax payable quarterly.
- (h) Tax payable semi-annually.
- (i) Tax payable quarterly, rate $\frac{3}{4}$ of one cent per thousand cubic feet until January 1, 1934, thereafter $\frac{3}{4}$ of one cent per thousand cubic feet.
- (j) License fee annual, tax payable monthly. Bartelage tax 50c until January 16, 1934, thereafter \$1.00.
- (k) Tax payable monthly.
- (l) Tax payable annually.
- (m) Tax payable on issuance of license. Fees \$1.00 to \$400.00 until March 14, 1935; thereafter \$10.00 to \$200.00, with renewals at one-half of original fee.
- (n) Tax payable quarterly. Rate of 1% until January 1, 1935, thereafter 2%.

EXPRESS COMPANY TAX

Chapter 180 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1917, and amended by the Legislature of 1921, provides for a tax in an amount equal to 4 per cent of the gross receipts of such express company for business done within the state. All licenses collected under the provisions of this act shall be credited to the general fund of the state.

	1935	1936
Railway Express Agency	\$14,034.00	\$12,420.00

SLEEPING CAR TAX

Chapter 64 of the Session Laws of 1923 provides for a tax equal to $1\frac{1}{2}$ per cent of the value of said sleeping car company within the state. The law provides the manner of determining the valuation for assessment purposes. The Board shall determine the value of the capital stock of such company invested or used in its business. It shall then divide the amount so obtained by the total car mileage on railroads over which the company did business to obtain the value per car mile, and shall then multiply the value per car mile thus obtained by the total number of car miles within the state. The result shall be taken and considered as the actual value of the property of such company subject to the tax in this state. All taxes collected under this provision shall be credited to the general fund of the state.

This chapter repealed Chapter 181 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1911, which provided for a license tax of \$100.00 for each car operated in the state. The sleeping car company contended that this law conflicted with the Interstate Commerce Commission Laws, and although suits were instituted to collect this tax, the result has been that no tax has ever been collected under it, and the first taxes ever paid in Montana by a sleeping car company was in 1923, under the provisions of the present law.

	1935	1936
The Pullman Sleeping Car Co.	\$15,847.00	\$15,406.00

FREIGHT LINE TAX

Montana's Freight Line Tax Law, first effective in 1919, was declared unconstitutional by our Supreme Court May 13, 1933. (*Fruit Growers Express Company v. Brett*, State Treasurer, 94 Mont., 281.)

A Bill overcoming the defects of the nullified law was drafted in this department and presented to the Legislature of 1935, which enacted it into law.

Under the new law, Chapter 26, Laws of 1935, a total of \$89,167.07 has been assessed against the various Freight Line Companies operating in or through the state. This revenue is credited to the State Public School General Fund.

TELEGRAPH LICENSE TAX

Under the provisions of Chapter 41, laws of the Extraordinary Session of the Twenty-third Legislative Assembly (1933-34) a license tax of 1 per cent of gross intrastate income was imposed upon operators of telegraph lines for the privilege of engaging in such business. Chapter 157, Laws of 1935, increased the rate to 2 per cent. Three companies only are subject to the tax, which amounted to a total of \$2,003.00 during the fiscal year ended June 30, 1935, and \$2,779.00 during the year ended June 30, 1936.

THE PERSONAL INCOME TAX LAW

History. The Twenty-third Legislative Assembly (1933) enacted the Personal Income Tax Law. At the same session the assembly submitted a constitutional amendment to the people to be voted upon at the general election in 1934. This proposed amendment carried by a very substantial majority. The Twenty-third Extraordinary Session enacted a surtax amendment to the Law and the Supreme Court of the State of Montana in *Mills vs. State Board of Equalization*, 97 Montana 13 restrained the State Board of Equalization from enforcing the provisions of the surtax amendment. The Twenty-fourth Legislative Assembly (1935) amended the law by eliminating the \$1.00 filing fee and imposing a minimum tax of \$1.00. It also amended the law by providing a method for the ascertainment of gain or loss in the sale or exchange of property.

Rates. The rate of tax is as follows: (a) On the first \$2,000.00 of net income or any part thereof, one per centum. (b) On the second \$2,000.00 of net income or any part thereof, two per centum. (c) On the third \$2,000.00 of net income or any part thereof, three per centum. (d) On any net income in excess of \$6,000.00, four per centum.

Exemptions. (a) \$2,000.00 for man and wife living together. (b) \$2,000.00 for head of a family. (c) \$1,000.00 for single person. (d) \$300.00 for each dependant under eighteen years or over eighteen years if physically or mentally disabled.

Courts. Since the enactment of the Income Tax Law in 1933, the Supreme Court of the State of Montana has sustained the State Board of Equalization in the following cases:

O'Connell	vs.	State Board of Equalization, 95 Montana 91
Whitlock	vs.	State Board of Equalization, 100 Montana 72
Poorman	vs.	State Board of Equalization, 99 Montana 543
Pomeroy	vs.	State Board of Equalization, 99 Montana 534

The Court ruled against the State Board of Equalization in the following cases:

Mills	vs.	State Board of Equalization, 97 Montana 13
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*Andrew J. Davis as Executor of the last will of Elizabeth D. Baxter, vs. State Board of Equalization.

*This case is now before the Supreme Court and should be decided in the near future. The case deals with inheritance taxes paid by an estate as a deduction in the computation of the tax.

Work of Income Tax Division. During the year 1934, which was the first year of the Income Tax Department, the department sent out approximately 25,000 returns to taxpayers. In addition the department forwarded to employers, approximately 120,000 information returns. (For the year 1935, the number of returns sent out increased to 45,000, and the information returns to 150,000). The department received a total of 17,012 returns in 1934 on income earned in 1933 and collected as of June 30, 1934, the sum of \$153,164.60. In 1935, 21,880 returns were filed and the tax collected as of June 30, 1935 on income earned in 1934 was \$284,387.69. In 1936, 27,304 returns were filed and the tax collected as of June 30, 1936 on income earned in 1935 was \$380,437.99. During the three years of its existence, the Income Tax Department has been thoroughly organized and is functioning in a satisfactory manner and has collected during this period \$817,990.28.

When the Income Tax Law was enacted in 1933, the legislature appropriated \$20,000.00 a year for the administration of this department. The 1935 Legislature also appropriated \$20,000.00 a year for the administration thereof. However, comparing the receipts of the department for the fiscal year 1934 with the fiscal year 1936 shows that the receipts for the fiscal year 1936 are approximately 2½ times as great, and

that the number of returns and other work handled by the department has increased approximately 75%.

Result of Auditing Tax Returns. From the inception of the Income Tax Department a special effort was made to extend the field auditing service. Results obtained by the three field auditors are a source of great gratification. These men, besides making on an average of 2,000 audits a year, have helped taxpayers materially by explaining to them the various sections of the Law and by assisting them in the making out of their returns. (The department has made an effort to assist taxpayers in all the fifty-six counties each year.) The value derived from auditing returns is not restricted to the additional revenue produced, but it also extends to the field of educational work. When taxpayers realize that their returns are being carefully examined and their books audited by examiners of the Income Tax Department, they exercise greater care in the preparation of their returns and in the disclosure of the full amount of income subject to the tax. The additional value of activities of the auditing force is also magnified by the general lack of knowledge of the Income Tax Law on the part of the public, with its resultant errors and misunderstandings. During the three years of its existence the office and field department have collected in additional taxes, interest, and penalties, the sum of \$117,549.10. The delinquencies for the three year period are less than four one hundredths of 1% of the total tax assessed.

The following schedules show the classes of taxpayers; the gross tax paid by each class; the average tax paid by each class during the fiscal years ending June 30th, 1935 and 1936.

CLASSIFICATION SHOWING THE AMOUNT OF INCOME TAX PAID BY EACH CLASS DURING THE FISCAL YEAR ENDING JUNE 30, 1935-JUNE 30, 1936.

REPORT OF STATE BOARD OF EQUALIZATION

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	For Fiscal Year Ending June, 30, 1935			For Fiscal Year Ending June, 30, 1936		
	Number Files	Amount Paid	Average	Number Files	Amount Paid	Average
BUSINESS (those whose income was largely the result of the operation of a business)						
1. Farms, Dairies, Ranches, Etc.	548	\$ 15,311.63	28.46	661	\$ 21,540.62	32.59
2. Retail and Wholesale Establishments	185	11,226.83	23.14	592	18,428.95	31.13
3. Cakes and Hotels	71	1,680.45	22.70	104	2,915.94	28.01
4. Gas, Oil Garage, Etc.	237	8,311.25	35.08	270	13,503.53	50.01
5. Other Business	430	16,168.68	37.60	345	18,219.59	52.81
TOTAL BUSINESS	1,764	\$ 52,701.81	29.88	1,972	\$ 71,608.63	37.83
PROFESSIONAL (those whose income was a result of the sale of services)						
1. Doctors, Dentists, Surgeons, Etc.	215	8,928.95	11.53	342	16,316.31	47.71
2. Educators	1437	8,119.56	5.85	1,490	8,669.22	5.82
3. Lawyers	179	9,955.98	55.62	211	14,230.95	67.45
4. Other	232	3,795.23	3.36	200	2,535.90	12.68
TOTAL PROFESSIONAL	2,063	\$ 31,099.72	15.01	2,243	\$ 41,752.42	18.61
EMPLOYEES (those whose income was largely from salaries and wages)						
1. Farms, Dairies and Ranches	115	2,562.91	19.67	151	3,377.91	22.37
2. Mining	188	8,075.58	16.51	623	12,130.70	19.47
3. Lumbering	106	2,116.65	19.96	123	2,161.05	17.55
4. Manufacturing	204	2,470.87	12.11	297	5,891.50	19.84
5. Motor Companies, Gas, Oil, Garage	356	1,415.57	12.40	502	8,681.87	17.30
6. Construction	74	898.49	12.11	83	1,861.02	22.43
7. Clerks, Bookkeepers, Stenographers, Etc.	269	979.16	3.64	380	1,789.05	4.71
8. Salesmen	582	8,763.31	15.06	501	8,410.23	16.19
9. Retail Clerks	810	13,697.31	16.30	900	14,823.12	16.47
10. Wholesale	111	1,698.98	12.01	138	2,327.74	16.87
11. Banks and Bank Clerks	339	5,575.99	15.41	305	10,021.88	32.87
12. Insurance, Broker & Loan Brokers, Finance, Etc.	76	1,288.53	16.81	178	2,620.18	14.72
13. Cafes and Hotels	90	1,118.78	12.43	102	1,258.10	12.33
14. Transportation and Communication	1,629	11,117.35	8.66	1,702	12,731.61	7.48
15. Power, Gas and Water Companies	268	3,178.57	11.86	328	4,951.01	15.09
16. Newspaper and Printing Establishments	179	2,226.08	12.43	219	3,021.01	13.81
17. Government Employees	1,049	9,608.93	9.16	1,106	9,941.46	8.99
18. All Other Employees	413	1,278.72	3.10	286	7,783.50	27.22
TOTAL EMPLOYEES	7,218	\$3,765.58	11.60	7,924	\$13,498.39	11.32
INVESTORS (those whose income was largely from rents, royalties, interest, etc.)						
	555	52,641.95	94.85	665	64,111.27	96.41
TOTAL ALL INCOME (classified)	11,600	\$220,299.09	18.98	12,804	\$293,970.71	22.96
OTHER INCOME—Not Classified:						
1. Delinquent 1935, Collectible in 1936						
2. Filing Fees	5,800	5,800.00	1.00	1,112	26,062.78	18.46
3. Partnership Filing Fees	1,234	1,234.00	1.00	521	521.00	1.00
4. Penalties and Interest		1,881.31		1,407	4,014.48	
5. Delinquent Collections on 1933 and 1934 Returns as of June 30, 1935		55,263.29				
6. Delinquent Collections on 1935, 1934 and 1935 Incomes as of June 30, 1936						
7. Non-Taxable Returns	3,246			11,160	55,839.02	
GRAND TOTALS	21,880	\$281,387.69		27,304	\$380,437.99	

PUBLIC CONTRACTORS LICENSE

Chapter 227, Revised Codes of Montana, 1935, enacted by the Legislature of 1935, provides that all contractors who submit proposals to, or enter into contracts with the State of Montana or any of its political subdivisions must procure a license from the State whenever the value of said bids or contracts exceeds \$1,000.00. This law supercedes Chapter 55, Laws of 1934, which licensed all contractors on the payment of fees graduated from \$1.00 to \$100.00, depending on the amount of gross receipts. The new law authorizes the issuance of three classes of licenses, depending on the value of the contract, as follows:

Class A—Amount of Contract unlimited, fee \$200.00.

Class B—Amount of Contract limited to \$50,000.00, fee \$100.00.

Class C—Amount of Contract limited to \$25,000.00, fee \$10.00.

Licenses may secure a renewal of their licenses in each successive calendar year by payment of 50% of the fee for the original license, provided, application for renewal is made on or before the first day of March of said successive calendar year.

All money collected under the provisions of Chapter 227 is deposited to the credit of the General Fund.

Public Contractors License Fees Collected by State Board of Equalization

1935:

License Fees collected under old law. \$ 4,596

Licenses issued under new law:

Class of License	No. of Licenses	Amount
Class A	85	\$17,000
Class B	26	2,600
Class C	127	1,270
		<hr/>
		20,870
		<hr/>
		\$25,466

1936:

Class of License	No. of Licenses	Amount
*Renewals— Class A	73	\$ 7,300
Class B	13	650
Class C	81	405
		<hr/>
		8,355
New Licenses—Class A	18	\$ 3,600
Class B	6	600
Class C	52	520
		<hr/>
		4,720
		<hr/>
		\$13,075

*Fees are 50% of the original fee.

CIGARETTE LICENSE DEPARTMENT

This Board is authorized to administer the "Cigarette License Act" under the provisions of Section 2435.1 to 2435.1, both inclusive, of the Revised Codes of Montana, 1935. This report is based on the fiscal years, 1934-35 and 1935-36, ending June 30.

The annual fee for cigarette license is fixed at \$5.00 and all licenses expire on December 31st of the year issued.

For the fiscal year 1934-35 fees were collected in the amount of \$14,940.00 and for the year 1935-36 \$15,795.00 were collected.

During 1934-35 2,988 licenses were issued and during 1935-36 3,159 were issued, showing an increase of 171 licenses.

BEER LICENSE DEPARTMENT

This Board is authorized to administer the Montana Beer Act under Sections 2815.10 and 2815.59 R. C. M. 1935. Under the provisions of the Act, the following licenses and fees are authorized. This report is based on the fiscal years ending June 30, 1934-35 and 1935-36.

	Fees	Licenses Issued Fiscal Years	
		1934-35	1935-36
Brewery ..	\$750.00	10	10
Wholesale	300.00	84	78
Retail	200.00	1,249	1,274
Club	50.00	44	42
Common Carrier	25.00	38	49
Special Permits	10.00 per day- 25.00 minimum	32	15

Total income for the fiscal year 1934-35 was \$512,245.00 and for 1935-36, it amounted to \$544,254.34, being \$32,009.32 in excess of the income for the fiscal year 1934-35.

During the fiscal year 1934-35, \$402,280.48 was allocated to the General Fund; \$88,778.54 to the Relief Fund and \$21,181.98 was unallocated at the end of the year.

During the fiscal year 1935-36, \$502,399.86 was allocated to the General Fund; \$26,442.09 to the Relief Fund and \$15,412.39 was unallocated at the end of the year.

The increase in the amount allocated to the General Fund and the lessening of the amount allocated to the Relief Fund was directly attributable to the enactment of Section 20, Chapter 109, Laws of the Twenty-fourth Legislative Assembly, wherein it is provided that, "5% of the amount collected shall be distributed to the Relief Fund."

This Board heard applications for and approved 77 assignments during the fiscal year 1934-35 and during 1935-36 126 were heard and approved. The suspension, or revocation of nine licenses were ordered during 1934-35 and 14 for 1935-36, all after hearings before the Board. Numerous requests for change of location have been received by the Board and after due consideration formal order was issued approving same.

Breweries located within the State of Montana produce approximately 66% of all the beer consumed in the state. The consumption of beer increased about 14% during the last fiscal year.

The Store, Cigarette and Beer Departments are combined and the work is carried on by one secretary, one stenographer, one clerk and two fieldmen. Cost of operating the combined department was 3.07% of the income for the fiscal year 1934-35 and 2.08% for the year 1935-36.

OIL PRODUCERS LICENSE TAX

Chapter 186 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provided for a license tax in an amount equal to 1 per cent of the total gross value of all petroleum and other mineral crude oils produced within the state, the proceeds from this act to be deposited to the credit of the general fund of the state. The Legislature of 1923 amended this law, raising the tax to 2 per cent and changing the distribution of the funds. Pursuant to Chapter 119, Laws of 1927, receipts are now distributed as follows:

25% to the County and District High Schools of the state, based on the aggregate number of days' attendance.

25% to the state common school equalization fund.

50% to the state general fund.

Oil License Taxes

FISCAL YEAR—		Pondera & Bannatyne				
July 1, 1934 to June 30, 1935		Kevin	Cat Creek	Elk Basin	Cut Bank	All Fields
3rd Quarter, 1934.....	\$12,569.88	\$1,838.18	\$2,247.12	\$267.81	\$ 8,698.68	\$25,621.74
4th Quarter, 1934.....	10,101.39	1,799.59	2,937.94	342.51	11,688.05	26,869.48
1st Quarter, 1935.....	7,665.78	1,898.80	2,512.59	161.65	12,055.25	24,292.07
2nd Quarter, 1935.....	8,731.88	2,147.41	2,434.94	149.15	13,627.45	27,090.83
	\$39,068.93	\$7,683.98	\$10,132.60	\$921.12	\$46,069.43	\$103,874.12

FISCAL YEAR—		Pondera & Bannatyne				
July 1, 1935 to June 30, 1936		Kevin	Cat Creek	Elk Basin	Cut Bank	All Fields
3rd Quarter, 1935.....	\$ 8,473.08	\$2,140.45	\$1,978.61	\$1,137.64	\$16,730.74	\$30,460.47
4th Quarter, 1935.....	8,014.52	1,963.87	1,993.65	369.69	20,054.09	32,395.82
1st Quarter, 1936.....	8,191.19	1,686.51	1,882.27	168.05	16,212.52	28,140.54
2nd Quarter, 1936.....	9,689.34	1,933.34	2,128.81	949.88	20,976.66	35,678.03
	\$34,368.13	\$7,724.17	\$7,983.34	\$2,625.26	\$73,974.01	\$126,674.86

COAL MINERS AND DEALERS LICENSE TAX

Chapter 182 of the Revised Codes of Montana of 1921, enacted by the Legislature of 1921, provides for a license tax in an amount equal to 5 cents per ton on each ton of coal mined within the state, and an equal amount on each ton of coal shipped into and sold within the state. All license taxes collected under this provision shall be deposited to the credit of the general fund of the state.

Coal License Taxes Determined by State Board of Equalization

FROM PRODUCTION AND SALES DURING		FISCAL YEAR—July 1, 1934 to June 30, 1935		Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1934.....				\$ 32,814.35	\$ 262.04	\$33,076.39
4th Quarter, 1934.....				43,647.91	1,171.35	44,819.26
1st Quarter, 1935.....				35,989.22	1,120.75	37,109.97
2nd Quarter, 1935.....				27,790.42	427.43	28,217.85
Totals.....				\$ 140,241.90	\$ 2,981.57	\$143,223.47

FROM PRODUCTION AND SALES DURING		FISCAL YEAR—July 1, 1935 to June 30, 1936		Tax Payable by Producers	Tax Payable by Dealers	TOTAL
3rd Quarter, 1935.....				\$ 28,068.14	\$ 248.93	\$28,317.07
4th Quarter, 1935.....				19,107.92	1,134.82	50,242.74
1st Quarter, 1936.....				40,408.62	1,507.97	41,915.99
2nd Quarter, 1936.....				20,143.26	358.86	20,502.12
Totals.....				\$ 137,727.34	\$ 3,250.58	\$140,977.92

NATURAL GAS DISTRIBUTORS TAX

Chapter 180 of the Laws of 1933 provided for a license tax upon persons and corporations engaged in the business of distributing to the public within this state, natural gas, produced or not produced within this state and on natural gas produced within this state conveyed through a pipe line to a point outside this state. The rate fixed was 1¢ of 1¢ per one thousand cubic feet of gas distributed.

This was amended by Chapter 52 of the Laws of the Extraordinary Session of the Twenty-Third Legislative Assembly so as to increase the rate of tax to 3¢ of 1¢ per one thousand cubic feet of gas distributed.

There are 19 such companies reporting natural gas distributed by them to the public within this state.

The companies engaged in the business of producing natural gas within this state and transporting same through a pipe line to a point without the state have refused to pay the tax upon the grounds same violates the federal constitution as being a burden upon interstate commerce, and suits have been instituted in the courts to determine this constitutional question.

FISCAL YEAR—July 1934 to June 1935:

	*Number of Thousand Cubic Feet	Amount of Tax Paid
Third Quarter, 1934.....	879,639	\$ 3,298.63
Fourth Quarter, 1934.....	3,297,451	12,365.48
First Quarter, 1935.....	4,191,125	15,717.73
Second Quarter, 1935.....	2,957,064	11,092.75
	<u>11,325,279</u>	<u>\$12,474.59</u>

FISCAL YEAR—July 1935 to June 1936.

	**Number of Thousand Cubic Feet	Amount of Tax Paid
Third Quarter, 1935.....	1,954,847	\$ 7,330.73
Fourth Quarter, 1935.....	4,057,654	15,216.24
First Quarter, 1936.....	5,325,470	19,970.52
Second Quarter, 1936.....	3,275,812	12,281.33
	<u>14,613,783</u>	<u>\$54,801.82</u>

*4,063,971M cubic feet exported during fiscal year 1935, not included

**3,653,562M cubic feet exported during fiscal year 1936, not included

CEMENT PRODUCERS AND DEALERS LICENSE TAX

Chapter 184 of the Revised Codes of Montana of 1921, enacted by the legislature of 1921, as amended by the legislature of 1925, provides for a license tax on cement in an amount equal to 4 cents per barrel of three hundred and seventy-six pounds, and a license tax on cement plaster or gypsum in an amount equal to 5 cents per ton of two thousand pounds, on all cement, cement plaster or gypsum manufactured within the state, and an equal amount on all cement, cement plaster, or gypsum imported for sale or use within the state. The license tax collected under the provisions of this act shall be deposited to the credit of the general fund of the state.

Cement License Taxes Determined by State Board of Equalization

FROM DEALERS & MANUFACTURERS DURING

FISCAL YEAR—July 1, 1934 to June 30, 1935

	Tax Payable by Dealers	Tax Payable by Mfrs.	TOTAL
3rd Quarter, 1934.....	\$ 63.40	\$ 4,815.12	\$ 4,878.52
4th Quarter, 1934.....	123.58	2,319.00	2,442.58
1st Quarter, 1935.....	248.55	2,224.59	2,473.05
2nd Quarter, 1935.....	45.75	6,996.55	7,042.30
TOTAL.....	<u>\$481.28</u>	<u>\$16,355.17</u>	<u>\$16,836.45</u>

FROM DEALERS & MANUFACTURERS DURING

FISCAL YEAR—July 1, 1935 to June 30, 1936

	Tax Payable by Dealers	Tax Payable by Mfrs.	TOTAL
3rd Quarter, 1935.....	\$140.81	\$ 5,245.05	\$ 5,385.86
4th Quarter, 1935.....	97.95	7,173.50	7,271.45
1st Quarter, 1936.....	167.94	106.20	274.14
2nd Quarter, 1936.....	228.37	7,171.10	7,399.77
TOTAL.....	<u>\$635.07</u>	<u>\$19,696.15</u>	<u>\$20,331.22</u>

CHAIN STORE DEPARTMENT

This Board is authorized to administer the so-called "Chain Store License Act" under the provisions of Sections 2420.1 and 2420.11, both inclusive, of the Revised Codes of Montana, 1935.

Under this act, each and every place of business where goods, wares, merchandise, or petroleum products are sold is defined as a "store" and is required to have a license. The fees set up in the Act are as follows:

For one and two stores under the same management	...\$2.50 each
For the third and fourth stores, . . . . .	.. 15.00 each
For the fifth and sixth stores	.. 20.00 each
For the seventh, eighth, ninth and tenth stores	25.00 each
For all stores in excess of ten, the fee is, . . .	30.00 each

A filing fee of 50c is required for each store in addition to the above specified fees.

A half-year license may be obtained if the place of business is opened after July 1st, upon the payment of one-half the annual fee. All store licenses expire December 31st, of the year issued.

Licenses issued to the above groups of stores are designated, A, B, C, D, and E, and half-year licenses are designated by the same letters followed by the figures, "½."

The following number of licenses were issued during the fiscal years ending June 30, 1934-35 and 1935-36, respectively:

		1935	Licenses issued	1936
A	Licenses	4,897		5,413
A½	"	107		122
B	"	136		150
B½	"	0		2
C	"	77		80
C½	"	0		2
D	"	94		112
D½	"	2		8
E	"	457		433
E½	"	8		5

Chain Store License Fees amounting to \$35,603.25 for the fiscal year ending June 30, 1935, and \$40,266.00 for the fiscal year ending June 30, 1936, were collected, showing an increase of \$4,662.75.

A number of suits have been brought against this Board to test the constitutionality of the Act, and as yet, they are still pending in the Courts.

CORPORATION LICENSE TAX DIVISION

This division administers the Corporation License Tax Law which provides for a 2% license tax on Montana net income of corporations organized under the laws of the State of Montana or under the laws of any other state and doing business within this state. At the present time the work is carried on by one auditor and one stenographer who also maintains the extensive filing system necessary. Approximately four thousand corporation license tax returns are audited annually and assessments and collections made thereon. During the past biennium assessments of \$558,727.12 were made as compared with \$295,418.76 for the previous two-year period. The average yearly corporation license tax assessments for the past twenty years, or since the law has been in force, have been \$281,432.47, with the cost of administration less than two per cent.

During the past ten years, the following corporation license tax assessments have been determined:

Fiscal Year Ending	Number of Corporations	Rate of Tax	Assessed Amount
6/30 '27....	745	1%	\$ 281,210.27
6/30 '28....	884	1%	249,014.27
6/30 '29....	1,091	1%	344,517.69
6/30/30....	1,166	1%	437,908.29
6/30 '31....	729	1%	171,155.44
6/30 '32....	561	1%	110,479.37
6/30/33....	2,854	2%	100,668.75
6/30 '34....	3,379	2%	194,750.01
6/30 '35....	3,227	2%	227,382.22
6/30 '36....	3,682	2%	331,344.90
TOTAL			2,375

Chapter 166 of the 1933 Session Laws amended the Revised Codes of 1921 by increasing the tax from one per cent (1%) to two per cent (2%) of the Montana net income, also eliminating the arbitrary deduction of \$2,500.00 and imposing a minimum tax of \$5.00. This change in the law, especially the imposing of a minimum tax on all corporations engaged in business within the state, greatly increased the routine work and correspondence of the department. However, 2,375 corporations paid the minimum tax of \$5.00 for the past fiscal year, resulting in total minimum taxes of \$11,875.00. Although this represents only 3½% of the total corporation license taxes collected for the fiscal year ending June 30, 1936, it is twice the amount of the present department expenses.

The amount of corporation license tax assessments is a fair barometer of business conditions within the state. Since 1933 the yearly assessments have increased from \$100,668.75 for the fiscal year ending June 30, 1933 to \$331,344.90 for the past fiscal year ending June 30, 1936. Although the work of the department does not increase proportionately with the amount of tax assessments, we point out that only 533 corporations paid more than the minimum tax for the fiscal year ending June 30, 1933, while this number had increased to 1,397 for the fiscal year ending June 30, 1936. Those returns which show a taxable net income must be given a more detailed audit than those which show little or no income.

In the administration of any revenue law based upon returns prepared by taxpayers it is necessary that these returns be carefully audited. In many cases this necessitates considerable correspondence. In other cases personal investigation and

field audits of the taxpayers' books are imperative. There are many points of fact and law which are decided upon by the taxpayer in the preparation of its return. It is therefore likely that all doubtful questions are decided by the corporation against the State and in favor of the taxpayer. For this reason it is necessary that careful painstaking scrutiny be given by the corporation tax department in order to protect the interests of the State.

During the past two years additional taxes of \$51,169.90 were assessed and collected as a result of office and field audits. Practically all of these additional assessments have been the result of office audits and through correspondence rather than by audit of the taxpayers' books in the field. This was due to the fact that our appropriation allows for the salary and expenses of one accountant only.

Following is a statement showing the classification of corporation license tax assessments by business and industries for the past four fiscal years.

CLASSIFICATION OF CORPORATION LICENSE TAX ASSESSMENTS
(Rate of Tax—2% of Montana Net Income, or Minimum Tax of \$5.00)

REPORT OF STATE BOARD OF EQUALIZATION

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Classification	Fiscal Year Ending June 30, 1933			Fiscal Year Ending June 30, 1934			Fiscal Year Ending June 30, 1935			Fiscal Year Ending June 30, 1936		
	No.	Amt.	No. Min Tax	No.	Amt.	No. Min Tax	No.	Amt.	No. Min Tax	No.	Amt.	No. Min Tax
1. Amusements.....	5	\$ 431.57	37	6	\$ 366.74	51	7	638.22	27	17	\$ 2,269.16	34
2. Bakers and Confectioners.....	8	833.72	10	8	1,227.68	9	13	4,270.64	9	12	3,677.02	14
3. Banks and Finance Companies.....	39	1,957.43	96	30	3,254.49	127	39	3,590.84	93	61	10,519.84	62
4. Breweries and Distilleries.....	None	None	None	5	3,185.05	5	7	5,063.82	2	7	3,686.80	7
5. Cement, Concrete, Brick and Tile.....	2	165.75	3	2	1,096.80	6	5	2,740.37	4	4	5,063.51	4
6. Contractors.....	10	6,260.43	29	11	1,079.50	41	22	12,204.66	46	30	16,118.54	61
7. Creameries and Dairy Products.....	3	358.55	32	8	444.60	42	22	1,229.97	21	23	1,461.45	31
8. Druggists.....	6	334.27	57	11	651.79	57	14	1,285.23	47	22	837.64	45
9. Electrical Machinery and Supplies.....	2	148.57	21	4	216.47	20	3	589.63	16	12	1,823.43	8
10. Farming, Ranching and Livestock.....	17	496.31	266	28	2,076.58	325	30	2,216.61	274	61	6,361.25	300
11. Flour and Sugar Manufacturing.....	4	11,116.19	8	8	32,721.41	13	7	18,366.11	11	13	28,178.64	7
12. Foundries, Machine Shops and Sheet Metal Works.....	4	932.67	19	1	2,112.10	17	7	440.61	16	10	965.81	20
13. Fruit and Produce.....	None	None	8	3	1,539.75	7	9	2,795.87	8	5	876.58	6
14. Furniture and Carpets.....	None	None	16	3	427.17	15	9	824.48	12	13	1,865.44	15
15. Garages, Auto Sales and Supplies.....	9	164.92	130	30	790.30	128	70	5,298.25	87	78	6,578.96	99
16. General Merchandise, Clothing & Shoes.....	21	3,305.85	197	49	14,814.26	152	75	21,307.32	139	82	28,763.57	135
17. Grain Elevators and Seeds.....	14	7,622.86	26	33	3,425.03	66	35	4,398.70	65	48	8,712.87	61
18. Grocers.....	23	3,790.16	61	24	8,100.36	66	29	12,375.82	13	32	10,104.56	50
19. Hardware, Lumber, Coal & Implements.....	20	6,622.27	169	36	2,690.42	185	76	10,819.28	123	95	15,490.92	114
20. Hotels, Restaurants and Tourist Camps.....	1	1,003.27	35	2	14.51	47	8	335.43	39	12	612.35	36
21. Insurance—Life, Health and Accident.....	29	13,919.03	37	21	14,152.77	39	21	10,827.47	38	19	8,135.31	42
22. Insurance—Fire, Casualty & Indemnity.....	104	8,607.10	160	125	10,498.35	129	131	13,746.64	91	178	15,514.01	128
23. Laundries and Cleaners.....	2	43.91	21	3	126.84	27	7	619.31	16	10	1,216.43	20
24. Land and Livestock Loans, Investments, Brokers and Abstracts.....	29	1,856.98	109	31	1,409.38	104	38	2,914.85	103	44	4,322.09	134
25. Light, Water and Power.....	11	5,271.94	22	9	43,526.34	40	13	19,668.77	24	16	37,261.16	27
26. Logging and Lumber Manufacturing.....	1	16.82	18	5	1,367.55	18	5	2,006.77	15	9	5,200.36	11
27. Mining, Milling and Smelting.....	12	5,185.72	55	12	6,255.86	100	23	17,568.16	101	40	24,491.88	131
28. Oil and Gas Service Stations, Oil Well Supplies.....	11	3,850.89	45	55	4,028.08	74	61	5,673.79	47	63	3,807.32	53
29. Oil and Gas Production, Pipe Lines.....	22	5,329.03	107	35	3,587.22	131	60	13,523.69	118	95	36,236.87	112
30. Packers and Butchers.....	3	57.99	29	9	343.07	41	8	1,332.76	27	10	1,850.47	29
31. Plumbing and Heating.....	1	44.60	8	2	224.45	5	2	322.10	7	4	1,041.18	6
32. Railroad and Transportation.....	3	1,394.47	26	5	970.79	31	14	1,570.79	38	14	1,819.16	37
33. Real Estate, Insurance Agencies, Rentals.....	55	3,576.06	215	41	2,897.14	275	71	3,902.85	277	69	4,810.76	294
34. Stationers, Publishers, Paper Companies.....	8	227.45	41	13	583.93	51	20	2,994.00	38	27	3,621.97	36
35. Transfer, Storage and Warehousing.....	2	132.97	27	5	232.18	25	4	184.15	11	9	1,256.62	16
36. Telephone and Telegraph.....	2	6,110.50	21	2	3,964.89	20	1	5,611.25	19	4	7,166.88	23
37. Undertakers, Monuments and Florists.....	5	146.60	10	5	236.98	17	7	156.39	10	6	310.55	29
38. Miscellaneous: Canneries, Ice, Jewelry, Paints, Music, Etc.....	15	579.79	147	28	3,841.88	159	40	2,013.26	132	53	6,202.29	144
	533	\$ 89,063.75		714	\$ 181,425.01		1,027	\$ 216,382.22		1,307	\$ 319,466.90	
Minimum Tax Assessments of \$5.00.....			2,321		13,325.00	2,665		11,000.00	2,200		11,875.00	2,375
Total Corporation License Tax Assessments.....	533	\$ 100,668.75	2,321	714	\$ 191,750.01	2,665	1,027	\$ 227,382.22	2,200	1,307	\$ 331,341.90	2,375

ELECTRICAL ENERGY TAX

Under the provisions of Chapter 51 of the Extraordinary Session Laws of the Twenty-Third Legislative Assembly (1933-34) a license tax was levied upon persons and corporations engaged in business of generating electrical energy either through water power or by any other means.

The rate of tax is 5% of 1% of the gross amount of money received on account of sales of electricity and electrical energy in this state.

There are 28 such companies licensed under the provisions of this act.

FISCAL YEAR—July 1934 to June 1935:

	Amount of Tax Paid
1934—July	\$ 3,079.69
August	3,033.45
September	3,350.72
October	3,754.54
November	4,711.72
December	4,837.90
1935—January	4,769.96
February	4,844.61
March	4,812.61
April	4,958.13
May	5,153.75
June	5,024.63

\$52,131.74

FISCAL YEAR—July 1935 to June 1936:

	Amount of Tax Paid
1935—July	\$ 5,057.85
August	5,037.36
September	4,835.51
October	6,036.29
November	5,847.28
December	5,185.92
1936—January	6,455.52
February	5,169.58
March	5,765.07
April	5,742.74
May	5,773.30
June	6,004.69

\$66,911.11

INHERITANCE TAX DIVISION

During the period beginning July 1, 1934 and ending June 30, 1936, there was reported to the State Board of Equalization, 9,066 reports from administrators and executors of estates in the State of Montana, showing this department the details of the property to be distributed by the various administrators and executors to the devisees and beneficiaries. Under the law every administrator and executor and the clerks of the district courts in Montana have to report to the department certain necessary details concerning the administration of the various estates within this state. As stated above during the past biennium these covered 9,066 separate probate reports.

Between July 1, 1934 and June 30, 1936, this department computed inheritance taxes aggregating \$1,027,818, all of which was collected. Under the provisions of law the money was paid to county treasurers of the state in the fifty-six (56) counties in which the cases were being probated. Thereafter it was reported and paid to the state treasurer by the county treasurers. This money was then distributed to the various funds in accordance with the provisions of Section 10400.49, Revised Codes of Montana, 1935, as follows:

- 15% to Common School Interest and Income Fund
- 15% to Common School Equalization Fund
- 70% to the Revolving Fund of the Water Conservation Board until said fund shall have received \$350,000, then said 70% to the relief fund of the State of Montana until March 1, 1937.

This department is administered by the secretary of the Board, with the aid of one stenographer, which is in addition to his duties as secretary of the Board.

GASOLINE LICENSE LAW

Chapter 92, Laws of 1929, provides for a license tax equal in amount to 5 cents per gallon on all gasoline manufactured and sold within the state, and on all gasoline shipped into the state.

Seventy-five per cent of the money derived from this license tax is credited to the State Highway Fund, and twenty-five per cent to the Gasoline License Drawback Fund.*

	Refiners	Distributors & Dealers	TOTALS
FISCAL YEAR—July 1934 to June 1935			
1934—July.....	\$ 197,367.82	\$ 281,614.92	\$ 478,982.74
August.....	238,363.55	259,574.11	497,937.66
September.....	159,967.33	219,766.17	379,733.50
October.....	161,946.77	240,779.53	402,726.30
November.....	151,001.16	184,098.02	335,099.18
December.....	115,798.26	146,090.98	261,889.24
1935—January.....	83,224.57	113,720.65	196,945.22
February.....	108,259.57	137,752.54	246,012.11
March.....	135,393.08	175,417.73	310,810.81
April.....	168,542.26	211,069.87	379,612.13
May.....	207,116.21	277,043.04	484,159.25
June.....	196,653.42	263,307.52	459,960.94
	<u>\$1,923,634.00</u>	<u>\$2,510,235.98</u>	<u>\$4,433,869.98</u>

	Refiners	Distributors & Dealers	TOTALS
FISCAL YEAR—July 1935 to June 1936			
1935—July.....	\$ 231,965.40	\$ 301,110.19	\$ 533,075.59
August.....	275,175.33	329,067.87	604,243.20
September.....	209,957.97	253,225.85	463,183.82
October.....	225,578.91	225,009.79	450,588.70
November.....	188,158.12	161,822.83	349,980.95
December.....	160,852.83	147,516.18	308,369.01
1936—January.....	138,610.44	126,204.29	264,814.73
February.....	79,731.96	89,814.94	169,546.90
March.....	199,217.11	159,775.85	358,992.96
April.....	226,966.24	231,037.03	458,003.27
May.....	271,787.02	264,978.17	536,765.19
June.....	298,157.28	243,703.57	541,860.85
	<u>\$2,506,158.61</u>	<u>\$2,533,266.56</u>	<u>\$5,039,425.17</u>

Chapter 92, Laws of 1929, Section 2383. "In making the computation of license tax due, two per cent (2%) of the amount of such tax shall be deducted as an allowance for evaporation and other loss of gasoline handled by such dealer."

Amount deducted on gasoline tax paid by refiners and dealers from July 1, 1934 to June 30, 1936, 2% for evaporation and other loss	\$493,332.53
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Amount of gasoline sold United States Government agencies from July 1, 1934 to June 30, 1936, on which no tax was collected, 5, 916,726 gallons, tax.	\$295,836.30
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Total	\$189,168.83
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(See Panhandle Oil Co. vs. Mississippi, 277 U. S. 218)

*If Drawback Fund is insufficient, State Treasurer shall transfer from Highway Fund. At end of fiscal year all money in Drawback Fund is transferred to Highway Fund.

GASOLINE MANUFACTURED AND IMPORTED INTO MONTANA FROM 1921 TO 1935 INCLUSIVE

	Manufactured	Exported	Sold	Imported	Total Gallons
1921	308,490	None	308,490	17,008,319	17,316,809
1922	3,728,288	None	3,728,288	20,873,168	24,601,456
1923	11,672,234	620,095	11,052,139	21,104,474	32,156,613
1924	26,022,212	4,973,913	21,048,299	13,336,962	34,385,261
1925	31,950,588	4,594,226	27,356,362	12,222,844	39,579,206
1926	37,212,681	4,049,877	33,162,804	15,441,997	48,604,801
1927	31,526,296	2,631,111	28,895,185	22,619,499	51,514,684
1928	38,833,256	3,326,275	35,506,981	36,049,490	71,556,471
1929	39,404,549	8,611,361	30,793,188	51,990,463	82,783,651
1930	33,895,186	5,562,627	28,332,661	51,360,609	79,693,270
1931	39,077,006	4,487,262	34,589,744	43,054,316	77,644,060
1932	34,746,470	4,609,632	30,243,632	39,869,994	70,113,626
1933	37,185,970	4,941,668	32,244,302	38,446,624	70,690,926
1934	46,964,780	6,411,293	40,553,487	49,516,584	90,070,071
1935	51,285,282	6,074,180	45,154,130	53,818,616	98,972,746
	463,813,288	60,893,420	402,969,692	487,713,959	889,673,651

NOTE: Included in above gallonage is small percentage of gasoline upon which no tax has been paid, due to sales to United States agencies, National Parks and two per cent allowed for evaporation and other loss.

RECEIPTS FROM GASOLINE TAX FROM 1921 TO 1935 INCLUSIVE

1921	\$	185,277.55
1922	...	341,370.43
1923	...	441,258.04
1924	...	554,332.35
1925	...	630,389.28
1926	...	682,023.69
1927	...	1,767,408.16
1928	...	2,194,070.58
1929	...	3,770,755.07
1930	...	3,873,828.42
1931	...	3,801,887.63
1932	...	3,421,503.55
1933	...	3,415,360.46
1934	...	4,208,555.53
1935	...	4,740,461.96
	\$	34,029,482.70

GASOLINE LICENSE TAX DRAWBACK DIVISION

During the past two years the average gasoline refund claim submitted has been audited, checked, recorded and approved within about five days from receipt until date of certification. Doubtful claims and all claims submitted by contractors of the Fort Peck project have been referred to the field auditors for personal investigation. This investigation takes considerable time, often as long as the statutory sixty days as allowed by law.

A careful approximation of the first two months and an accurate record of the last ten months of the fiscal year ending June 30, 1936, shows that about \$23,380.00 was disallowed through office audits and field investigations. Practically one-half of this total was deducted from those claims submitted by contractors of the Fort Peck Dam area.

In comparison of percentages of gasoline refunds to tax collected, the past years show a general trend toward reduction. For the year ending June 30, 1931 it was 22.9%; for the year ending June 30, 1932, it was 21.0%, while for the years ending June 30, 1935 and June 30, 1936, the percentages were 16.6% and 17.6% respectively. Part of this reduction may be explained by rules and regulations passed by the Board whereby a closer adherence to the law is required in an attempt to eliminate chances for the presentation of illegal claims.

The practice of acknowledging each claim as received has been eliminated; instead, a notice is only sent the claimant if the claim is in error or being held for investigation. This has saved the department approximately \$400.00 a year in printing and postage in addition to a very considerable amount of time. At the present time the cost of handling the department is about 14% of the amount refunded, while the saving through office audits and field investigations is about $2\frac{1}{2}$ times that of the cost of administration, which saved for the highway fund approximately \$15,000.00 during the past fiscal year ending June 30, 1936, after all the expenses of the department have been deducted.

The Gasoline Tax and Refund Laws of 1931, Section 2396.13 provides that 75% of the money received shall be deposited to the State Highway Fund and 25% to a special fund designated as "gasoline license drawback fund."

The amount appropriated to the license drawback fund for the biennium, also the adjustments made by cancelled warrants and the special appropriations made by the 21th Legislative Assembly are as follows:

	July 1, 1934 to June 30, 1935	July 1, 1935 to June 30, 1936
Fund Allowed:		
Amount Appropriated:		
(25% of tax collections)	\$1,098,449.90	\$1,239,381.30
Refunds Allowed	730,665.94	871,670.59
	<hr/>	<hr/>
Balance Reverted to Highway Fund	\$ 367,784.05	\$ 467,710.71
Cancelled Warrants	\$ 176.20	\$ 309.43
	<hr/>	<hr/>
Total unexpended and transferred to Highway Fund	\$ 367,960.25	\$ 467,020.14

GASOLINE LICENSE TAX DRAWBACKS

July 1, 1934 to June 30, 1935

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Beaverhead	\$ 3,602.65	\$ 1,982.67	.....	.....	\$ 47.15	\$ 972.83
Big Horn	5,784.13	5,064.37	\$ 28.32	\$ 308.05	.....	383.39
Blaine	12,522.16	11,255.59	.....	773.35	92.55	400.67
Broadwater	3,378.37	1,527.42	20.15	1,090.70	.....	740.10
Carbon	4,138.79	3,415.87	35.60	.....	.....	687.32
Carter	1,239.91	1,062.69	12.47	.....	.....	164.75
Cascade	22,025.24	23,926.59	12.25	5,068.40	209.92	2,808.08
Chouteau	33,377.89	33,077.34	.....	8.25	8.55	283.75
Custer	6,810.39	3,731.05	.....	1,629.60	.....	1,449.74
Daniels	24,749.09	23,861.08	.....	438.19	79.18	370.64
Dawson	12,548.72	11,822.71	.....	264.00	156.40	395.58
Deer Lodge	3,052.21	788.27	69.95	568.80	5.00	1,620.19
Fallon	6,670.63	4,835.81	.....	696.20	.....	1,138.62
Fergus	26,171.54	24,468.73	.....	863.92	42.92	795.97
Flathead	9,359.70	2,363.62	4,184.36	461.30	1.50	2,348.92
Gallatin	8,318.06	4,865.02	63.75	1,872.40	1.50	1,515.39
Garfield	4,549.49	4,064.50	.....	245.32	34.75	204.92
Glacier	6,637.80	3,547.70	.....	466.46	.....	2,623.64
Golden Valley	1,317.56	1,093.74	.....	126.80	11.85	85.17
Granite	5,748.92	586.92	15.00	4,027.80	.....	1,119.20
Hill	20,469.28	19,976.51	.....	.....	.75	492.02
Jefferson	1,203.05	462.82	196.25	.....	.....	543.98
Judith Basin	9,109.17	8,912.84	.....	459.90	.....	36.43
Lake	5,215.70	3,461.10	378.80	.....	.....	1,375.80
Lewis & Clark	8,178.88	2,799.76	127.85	32.60	173.80	5,044.87
Liberty	7,129.40	6,830.33	.....	244.45	.....	54.62
Lincoln	7,851.85	380.80	3,445.90	3,087.00	.....	938.15
Madison	2,835.82	1,277.97	.....	433.02	61.85	1,059.98
McCone	11,436.12	10,236.17	.....	198.10	.....	1,001.85
Meagher	1,563.95	1,175.85	35.00	.....	.....	353.10
Mineral	1,537.43	50.92	.....	995.15	.....	491.36
Missoula	7,016.31	1,600.85	2,684.34	306.00	842.75	1,582.37
Musselshell	2,151.16	1,684.38	94.35	.....	4.20	368.23
Park	4,500.15	2,148.12	136.45	1,019.95	14.62	1,181.21
Petroleum	1,640.32	1,168.87	.....	126.35	.....	345.10
Phillips	17,366.67	15,565.89	.....	1,156.00	.....	644.78
Pondera	12,986.47	11,538.17	.....	996.10	3.80	448.40
Powder River	2,301.75	2,043.85	8.25	.....	12.50	237.15
Powell	3,094.02	703.25	73.45	.....	.....	2,317.32
Prairie	5,296.88	4,659.71	222.45	366.10	.....	48.62
Ravalli	12,075.19	5,408.94	2,140.60	3,810.82	13.57	701.25
Richland	25,679.99	22,993.29	.....	1,780.70	4.70	901.30
Roosevelt	33,958.32	32,299.50	28.50	1,099.12	.....	531.20
Rosebud	3,895.10	2,761.25	48.50	573.40	.....	511.95
Sanders	6,885.77	1,399.42	2,516.58	2,141.25	.....	828.52
Sheridan	27,687.31	27,111.23	.....	.....	57.78	518.30
Silver Bow	16,936.54	179.55	28.68	5,661.54	8,733.60	2,333.17
Stillwater	4,642.22	3,743.31	3.80	642.86	.....	252.25
Sweet Grass	1,044.24	785.22	.....	102.72	.....	156.30
Teton	22,448.05	20,551.05	.....	1,539.45	.....	357.55
Toole	10,364.45	6,512.53	.....	1,200.90	177.42	2,473.60
Treasure	1,291.93	1,077.96	.....	.....	.....	213.97
Valley	25,227.80	22,351.34	.....	1,884.90	300.42	691.14
Wibaux	1,828.90	1,375.15	30.25	360.20	18.75	44.55
Wheatland	4,471.50	4,268.20	.....	.....	.....	106.30
Yellowstone	14,980.33	9,717.78	.....	2,901.56	113.40	2,247.59
*Out of State	59,833.39	373.20	.....	2,035.41	6,118.63	51,306.15
{Ft. Peck Area	112,824.28	.....	.....	6,323.46	.....	106,500.82
THE STATE	\$1730,665.94	\$127,028.80	\$16,641.85	\$69,388.36	\$17,346.81	\$209,260.12

Number of Claims Approved from July 1, 1934 to June 30, 1935

28,358

*Refunds claimed on gasoline used in the operation and construction of railroads, in the operation of motor boats and ferries, and in stationary engines for various purposes, such as lighting systems, dredging, mining, construction work, and various other purposes too numerous to mention.

**Gasoline used in the various counties, where claimants reside outside the State of Montana.

{Gasoline used by contractors in construction of the Fort Peck Dam Project. This was originally expended in McCone, Phillips and Valley Counties and was classified as a separate item.

{ \$176.20 to be deducted from this total, adjustments shown by State Accountant as the difference between warrants issued prior to June 31, 1934, but cancelled during the fiscal year of July 1, 1934 and June 30, 1935, and Special Appropriations of the Twenty-Fourth Legislative Assembly made payable to the Treasurer of the United States.

REPORT OF STATE BOARD OF EQUALIZATION

33

GASOLINE LICENSE TAX DRAWBACKS

July 1, 1935 to June 30, 1936

	Amount Allowed	Agriculture	Lumbering	Highways	Aviation	*Miscel- laneous
Beaverhead	\$ 3,866.53	\$ 2,603.91			\$ 37.50	\$ 1,225.12
Big Horn	12,613.24	11,600.02		321.05		692.17
Blaine	15,848.68	14,145.50	2.75	950.85	104.20	645.38
Broadwater	3,169.06	2,098.18	124.75			946.13
Carbon	7,655.19	4,954.89	44.25			2,656.05
Carter	2,857.26	2,234.81	19.12	369.70		233.62
Cascade	34,563.10	23,799.82	12.35	5,881.69	232.15	4,637.09
Chouteau	43,980.52	43,513.58	1.75			465.19
Custer	6,646.21	4,969.59		1,338.55	93.90	241.17
Daniels	37,311.45	36,558.91		264.52		488.02
Dawson	22,220.51	21,853.32				367.19
Deer Lodge	3,014.87	861.70	89.90	451.00	17.95	1,594.32
Fallon	10,390.01	9,350.34		455.45	11.45	572.77
Fergus	29,378.92	27,494.94	3.35	1,024.95	46.17	809.51
Flathead	9,775.57	3,205.84	4,210.75		19.19	2,339.79
Gallatin	8,580.07	5,260.33	41.90	1,795.05	237.57	1,245.22
Garfield	4,772.43	4,485.99	10.95	75.47		200.02
Glacier	10,351.21	4,738.43		1,777.45		3,835.33
Golden Valley	1,752.42	1,490.02	17.45	188.90	11.75	44.30
Granite	1,968.15	520.35	77.00	66.25		1,304.55
Hill	23,165.26	22,483.94				681.32
Jefferson	2,130.07	687.05	334.55			1,108.47
Judith Basin	13,449.87	12,649.52		620.15		180.20
Lake	4,747.61	3,557.11	275.20	17.75		897.55
Lewis & Clark	6,687.96	3,628.79	218.92	42.20	424.27	2,363.78
Liberty	8,234.87	8,197.22				37.65
Lincoln	8,279.99	479.68	5,877.90	1,092.37		830.04
Madison	2,816.68	1,443.63	21.65	237.65		1,113.75
McOne	16,477.80	16,153.55		3.75		320.50
Meagher	1,632.15	1,312.25	47.00			272.90
Mineral	1,199.69	89.95	101.75	21.75	32.45	953.79
Missoula	9,952.37	1,606.92	4,181.77	452.60	775.17	2,335.91
Musselshell	2,006.67	2,055.23	229.80			421.64
Park	5,286.33	2,199.74	178.10	835.65	69.20	2,003.64
Petroleum	1,301.55	1,181.88				119.67
Phillips	19,084.11	17,714.96		1,231.85		137.30
Pondera	14,724.80	13,487.60		431.45		805.75
Powder River	2,866.94	2,609.72	22.42	80.55		154.25
Lowell	5,372.65	940.32	43.25	27.50		4,361.58
Prairie	6,119.41	5,888.66		155.50		75.25
Ravalli	14,199.61	7,125.96	3,695.60	2,881.05		497.00
Richland	34,527.10	32,513.22		1,092.10	35.98	975.80
Roosevelt	46,450.93	44,983.01	67.75	985.85	31.50	382.82
Rosebud	6,181.67	4,764.52	2.75	863.15		551.25
Sanders	4,424.47	1,320.68	2,793.39			310.40
Sheridan	46,867.36	45,713.32			13.74	1,140.30
Silver Bow	12,953.17	167.75		1,342.43	7,018.23	4,424.76
Stillwater	5,957.26	5,183.71	26.50	453.75		293.30
Sweet Grass	1,903.59	1,332.92	42.78			527.89
Teton	29,534.17	26,244.67		1,755.65		1,533.85
Toole	10,354.27	6,773.37		686.95	216.30	2,677.65
Treasure	1,567.97	1,432.12				135.85
Valley	36,641.96	33,959.45	12.15	529.42	389.87	1,751.07
Wheatland	2,117.18	1,708.18	40.00	305.85		63.15
Wibaux	9,905.22	9,746.87				158.35
Yellowstone	17,260.12	11,579.82	46.85	3,284.76	74.90	2,273.79
*Outside State	69,218.69	121.07		3,148.97	12,641.64	53,307.01
+Fort Peck	95,253.67					95,253.67
††TOTAL	\$871,670.59	\$578,778.83	\$22,916.36	\$37,451.53	\$22,545.08	\$209,978.79

Number of Claims Presented from July 1, 1935 to June 30, 1936

32,667

*Refunds claimed on gasoline used in the operation and construction of railroads, in the operation of motor boats and ferries, and in stationary engines for various purposes, such as lighting systems, dredging, mining, construction work and various other purposes too numerous to mention.

**Gasoline used in the various counties, where claimants reside outside the State of Montana.

+Gasoline used by contractors in construction of the Fort Peck Dam Project. This was originally expended in McCone, Phillips and Valley Counties and was classified as a separate item.

††\$309.43 to be deducted from this total, adjustments shown by State Accountant due to cancelled warrants issued prior to June 31, 1935 but cancelled during the fiscal year of July 1, 1935 and June 31, 1936.

TAXATION OF MINES

At the time of the constitutional convention, in 1889, Montana's only industries worthy of mention were metal mining and stock raising, with mining greatly predominant. Because of the peculiar character of mining property, and in recognition perhaps, of the practical impossibility of intelligently valuing our fissure vein mines, the delegates to that convention wrote into the constitution the "net proceeds clause" providing a special method for the assessment of such property. Under this provision and subsequent legislation mines are assessed by the county assessors at the price paid the Government therefor, and on improvements and machinery of all kinds. If the surface ground has a separate and independent value for some other purpose it is assessed at its full value for such other purpose. Net proceeds are assessed by the State Board of Equalization, such assessments being based on verified statements filed with the board by the producers and allocated to the counties in which the mines are situated. The **taxable** value of the assessment at the price paid the Government (\$2.50 to \$20.00 per acre) and of the net proceeds assessment is 100% of the full and true value. The taxable value of the machinery, structures and appurtenances is 30% of the full and true value. These assessments all take the regular levies applicable to the taxing district in which the property is located.

Coal mines, oil properties, lime rock, gypsum and other quarries, and mines producing precious or semi-precious gems or stones, or any other valuable mineral or minerals, all come within the provisions of the net proceeds law and are assessed as outlined above.

Royalties

Royalties are assessed in the name of the operator, who is jointly liable with the royalty owner for the payment of the tax. Each royalty interest is valued at the amount received by the owner, and is assigned to Class 1, taxable at 100%. The tax is payable by the operator, who may withhold the amount so paid from future royalty payments.

Mines License Taxes

In addition to the taxes paid on the assessments listed above, coal mine operators are required to pay direct to the state treasurer a **license** tax of five cents per ton on all coal mined; oil producers pay two per cent of the value of all oil produced, cement manufacturers pay four cents per barrel, plaster manufacturers pay five cents per ton, and metal mine operators pay annually a tax based on the market value of the metals produced. Coal, oil, cement and plaster license taxes are treated more fully in another part of this report.

Metal Mines License Tax

The amount of metal mines license tax is determined by the State Board of Equalization from verified reports filed by the metal producers, and in this connection the board has authority to examine the books of smelters and reduction works if it deems such examination necessary or advisable. The first \$100,000 of gross production in each year is tax exempt; the next \$150,000 or portion thereof pays a tax of $\frac{1}{4}$ of 1%; the next \$150,000 or portion thereof pays a tax of $\frac{1}{2}$ of 1%; the next \$100,000 or portion thereof pays a tax of $\frac{3}{4}$ of 1%, and all over \$500,000 pays a tax of 1%.

In arriving at the market value of the metals, average quotations in Engineering and Mining Journal are used as a base, and from these average prices the Montana value is determined. The same average prices govern all assessments. The amount payable by the metal producers in 1935 was \$72,346.11. In 1936 the amount payable is \$180,798.90. One-half of this revenue is credited to the general fund of the state, and one-half to the common school equalization fund.

METAL MINES

1934 Production—Taxable 1935

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Beaverhead.....	724	\$ 16,766	None	\$ 776	\$ 776
Broadwater.....	1,625	76,599	\$ 12,479	5,734	18,213
Cascade.....	87	4,586	92	278	370
Fergus.....	422	5,917	40	333	373
Flathead.....	3,980	70,450	None	None	None
Granite.....	41,266	712,607	182,208	9,366	191,574
Jefferson.....	489,409	207,022	50,377	12,304	62,681
Lewis & Clark.....	40,409	379,988	123,188	12,583	135,771
Lincoln.....	3,523	68,531	11,861	1,181	43,042
Madison.....	309,709	224,522	17,157	11,715	28,872
Missoula.....	782	30,002	None	5,272	5,272
Park.....	33,061	208,785	26,703	1,534	28,237
Phillips.....	21,639	220,198	99,608	None	99,608
Powell.....	10,364	535,989	231,233	75,843	306,076
Ravalli.....	82	820	None	82	82
Sanders.....	44,262	353,613	None	1,219	1,219
Silver Bow.....	670,258	9,503,597	10,675	743	11,418
	<u>1,671,602</u>	<u>\$12,619,992</u>	<u>\$795,621</u>	<u>\$138,963</u>	<u>\$933,584</u>

METAL MINES

1935 Production—Taxable 1936

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Beaverhead.....	12,589	\$ 186,670	\$ 10,039	\$ None	\$ 10,039
Broadwater.....	15,991	185,876	24,569	4,161	28,530
Cascade.....	124	16,308	None	1,573	1,573
Deer Lodge.....	1,486	40,993	6,292	8,396	14,688
Fergus.....	518	4,605	3,154	25	3,179
Flathead.....	19,383	395,838	116,652	None	116,652
Granite.....	681,258	1,199,449	281,150	12,484	293,634
Jefferson.....	632,828	676,472	15,813	15,282	31,095
Lewis & Clark.....	429,784	1,007,094	202,653	52,969	255,622
Lincoln.....		950	950	None	950
Madison.....	551,231	665,074	186,563	8,519	195,082
Missoula.....	220	8,097	None	869	869
Park.....	44,476	233,822	47,824	528	48,352
Phillips.....	33,715	395,828	141,343	6,239	147,582
Powell.....	6,256	651,647	153,943	91,774	245,717
Ravalli.....	2,419	29,634	3,000	1,474	4,474
Sanders.....	12,521	109,231	None	None	None
Silver Bow.....	3,188,023	22,581,413	3,158,777	22,063	3,180,840
	<u>5,632,822</u>	<u>\$28,389,001</u>	<u>\$ 4,352,522</u>	<u>\$ 226,356</u>	<u>\$ 4,579,878</u>

COAL MINES

1934 Production—Taxable 1935

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine.....	11,958	\$ 37,562	\$ 5,519	\$ 3,224	\$ 8,743
Carbon.....	291,090	470,749	11,520	1,496	13,016
Carter.....	430	1,075	None	None	None
Cascade.....	393,395	515,792	17,280	27,747	45,027
Chouteau.....	2,755	9,430	258	615	873
Daniels.....	5,278	7,931	2,638	None	2,638
Dawson.....	3,388	5,081	988	None	988
Fullon.....	1,501	1,501	None	None	None
Fergus.....	5,889	20,006	1,101	88	1,189
Flathead.....	500	2,000	None	32	32
Garfield.....	94	141	47	None	47
Golden Valley.....	1,927	5,740	371	161	532
Hill.....	6,899	26,208	2,757	173	2,930
Judith Basin.....	3,282	10,239	447	244	691
McCone.....	1,398	1,956	202	150	352
Musselshell.....	646,199	1,143,227	175,673	31,519	210,192
Park.....	782	2,757	20	185	205
Pondera.....	2,760	15,426	305	659	961
Powder River.....	666	2,064	None	100	100
Richland.....	20,400	37,019	612	479	1,091
Roosevelt.....	2,272	3,437	112	75	187
Rosebud.....	1,112,800	1,668,260	733,246	96,931	830,177
Sheridan.....	16,896	24,576	3,206	94	3,300
Stillwater.....	291	1,309	None	291	291
Teton.....	18	199	None	None	None
Toole.....	714	4,998	225	None	225
Valley.....	2,834	4,737	336	None	336
Wibaux.....	5,182	6,334	536	822	1,358
TOTALS.....	2,541,598	\$ 4,029,754	\$957,399	\$168,085	\$1,125,484

COAL MINES

1935 Production—Taxable 1936

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Big Horn.....	1,614	\$ 2,688	\$ 785	\$ None	\$ 785
Blaine.....	13,849	40,933	7,200	3,936	11,136
Carbon.....	316,061	559,765	20,234	3,054	23,288
Cascade.....	406,845	628,530	12,163	14,237	26,400
Chouteau.....	5,523	17,375	111	1,519	1,630
Custer.....	4,681	7,021	2,340	None	2,340
Daniels.....	5,490	8,635	2,345	None	2,345
Dawson.....	8,059	11,956	3,021	48	3,069
Fergus.....	8,934	25,682	1,648	208	1,856
Gallatin.....	2,127	7,158	None	330	330
Garfield.....	101	202	50	None	50
Golden Valley.....	1,997	5,823	70	287	357
Hill.....	8,159	19,597	3,632	None	3,632
Judith Basin.....	3,694	5,623	369	64	433
McCone.....	897	5,615	1,917	12	1,929
Musselshell.....	803,938	1,408,126	183,678	54,542	238,220
Park.....	954	3,117	None	238	238
Pondera.....	4,115	22,472	1,032	796	1,828
Powder River.....	4,212	7,521	1,666	108	1,774
Richland.....	23,394	47,001	2,890	287	3,177
Roosevelt.....	5,265	7,786	1,300	None	1,300
Rosebud.....	1,142,898	1,466,237	500,809	99,039	599,848
Sheridan.....	15,595	23,778	2,377	211	2,588
Toole.....	784	4,998	58	None	58
Valley.....	2,524	3,786	535	None	535
Wibaux.....	6,047	7,708	300	981	1,281
TOTALS.....	2,798,785	\$ 4,319,133	\$ 750,530	\$ 179,897	\$ 930,427

OIL AND GAS

1934 Production—Taxable 1935

		Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine	Gas	393,983M	\$ 19,699	\$ 6,699	\$ 6,341	\$ 13,040
Carbon	Gas	587,395M	.....	.....	.....	.....
	Oil	26,977	57,009	23,885	5,702	29,587
Fallon	Gas	4,576,899M	207,604	83,854	49,311	133,165
Garfield	Oil	404	477	None	107	107
Glacier	Gas	4,439,266M	.....	.....	.....	.....
	Oil	1,061,071	1,618,337	259,179	297,369	556,548
Hill	Gas	250,206M	12,510	5,191	1,563	6,754
Liberty	Gas	285,548M	.....	.....	.....	.....
	Oil	7,596	23,726	12,232	2,283	14,515
Petroleum	Oil	234,905	284,428	121,274	64,293	185,477
Phillips	Gas	211,354M	10,568	4,063	420	4,483
Pondera	Oil	349,478	438,593	232,305	67,130	299,435
Stillwater	Oil	16,398	8,199	1,820	1,025	2,845
Teton	Oil	17,964	18,836	5,397	2,637	8,034
Toole	Gas	1,640,660M	.....	.....	.....	.....
	Oil	1,598,095	2,211,670	970,788	380,966	1,351,754
Valley	Gas	199,191M	9,959	6,245	1,126	7,371
	Oil	3,315,888	.....	.....	.....	.....
	Gas	12,584,502M	\$ 4,954,615	\$ 1,732,932	\$ 880,183	\$ 2,613,115

OIL AND GAS

1935 Production—Taxable 1936

County		Bbls. or Cu. Ft. Produced	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Blaine	Gas	720,827M	\$ 36,041	\$ 17,667	\$ 8,319	\$ 25,986
Carbon	Oil	57,905	88,067	46,144	9,327	55,471
	Gas	23,589M	985	889	96	985
Fallon	Gas	4,941,485M	232,783	110,013	57,292	167,305
Garfield	Oil	188	221	42	38	80
Glacier	Oil	2,142,711	3,123,024	1,151,857	538,381	1,690,238
	Gas	6,873,130M	280,956	188,012	32,497	220,509
Liberty	Oil	12,207	15,168	6,622	2,075	8,697
	Gas	654,419M	32,720	11,054	4,733	18,787
Petroleum	Oil	292,761	355,057	184,835	78,250	263,085
Phillips	Gas	371,043M	18,702	15,585	1,280	16,865
Pondera	Oil	349,650	420,794	207,485	60,386	267,871
Stillwater	Oil	18,054	17,164	10,280	2,115	12,425
Teton	Oil	13,069	14,832	705	2,023	2,728
Toole	Oil	1,405,113	1,729,034	637,788	296,441	931,229
	Gas	2,399,700	107,780	60,813	15,671	76,484
Valley	Gas	375,374	18,768	16,027	2,168	18,195
	Oil	4,291,658	\$ 5,763,361	\$ 2,245,758	\$ 989,966	\$ 3,231,824
	Gas	16,362,567M	728,735	423,060	122,056	545,116

MISCELLANEOUS

1934 Production—Taxable 1935

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Fergus.....	10,760*	\$ 59,404	.....	.....	.....
Gallatin.....	196,000**	403,760	.....	.....	.....
Jefferson.....	9,067†	3,007	\$ 1,813	.....	\$ 1,813
Lincoln.....	5,802‡	42,070	2,121	.....	2,121
Powell.....	5,739‡	45,020	5,608	521	6,129
	31,308	\$ 553,261	\$ 9,542	\$ 521	\$ 10,063
	196,000 bbls. cement				

*Gypsum and Plaster

**Barrels Cement

†Lime Rock

‡Zonolite

‡Lime Rock and Phosphate Rock

MISCELLANEOUS

1935 Production—Taxable 1936

County	Tons Extracted	Gross Value	Net Proceeds	Royalty Interests	Total Amt. Taxable
Fergus.....	19,987*	\$ 116,029	\$ 4,869	\$ None	\$ 4,869
Gallatin.....	98,076**	1,073,499	475,022	None	475,022
Lincoln.....	10,641***	75,431	19,755	None	19,755
Powell.....	31,307**	125,050	16,682	6,623	23,305
	161,011	\$ 1,390,009	\$ 516,228	\$ 6,623	\$ 522,951

*Lime Rock and Gypsum

**Lime Rock

***Zonolite

CHAPTER 159
Revised Codes of Montana, 1921

CLASSIFICATION OF TAXABLE PROPERTY

1909. Classification of property for taxation. For the purpose of taxation the taxable property in this state shall be classified as follows:

Class One. The annual net proceeds of all mines and mining claims, after deducting only the expenses specified and allowed by Section 2565 of the Revised Codes of Montana (2000); also where the right to enter upon land to explore or prospect or dig for oil, gas, coal, or mineral is reserved in land by any person or corporation, the surface title to which has passed to another, the assessor and the state and county boards of equalization shall determine the value of the right to enter upon said tract of land for the purpose of digging, exploring, or prospecting for gas, coal, oil or minerals, and the same shall be placed in this classification for the purpose of taxation.

Class Two. All household goods and furniture, including clocks, musical instruments, sewing machines, wearing apparel of members of the family, and all personal property actually used by the owner for personal and domestic purposes, or for the furnishing or equipment of the family residence; all agricultural and other tools, implements and machinery, gas and other engines and boilers, threshing machines and outfits used therewith, automobiles, motor trucks and other power-driven cars, vehicles of all kinds, boats and all water craft, harness, saddlery and robes.

†Class Three. Livestock, poultry and all agricultural products, stocks of merchandise of all sorts; together with furniture and fixtures used therewith.

Class Four. All land, town and city lots, with improvements, manufacturing and mining machinery, fixtures and supplies, except as otherwise provided by the constitution of Montana.

Class Five. All moneys and credits, secured or unsecured, including all state, county, school district and other municipal bonds, warrants and securities without any deduction or offset; provided, however, that the terms, moneys, and credits as herein used shall not embrace the moneyed capital employed in the banking business by any banking corporation or individual in this state.

*Class Six. The shares of stock of national banking associations and the moneyed capital employed in conducting a banking business by any other banking corporation, association or individual in this state. Such moneyed capital to be ascertained by deducting from the moneys and credits of such banking corporation, association, or individual, the amount of the deposits and any indebtedness representing money borrowed for use in said business, and the value of the shares of any national banking association, to be ascertained by deducting the value of all real estate of such association.

Class Seven. All property not included in the six preceding classes.

2000. Basis for imposition of taxes. As a basis for the imposition of taxes upon the different classes of property specified in the preceding section, a percentage of the true and full value of the property of each class shall be taken as follows:

Class 1. One hundred per cent of its true and full value.

Class 2. Twenty per cent of its true and full value.

†Class 3. Thirty-three and one-third per cent of its true and full value.

Class 4. Thirty per cent of its true and full value.

Class 5. Seven per cent of its true and full value.

*Class 6. Forty per cent of its true and full value.

Class 7. Forty per cent of its true and full value.

Construed by the Supreme Court of Montana in:

Hilger vs. Moore, 56 Montana, 146;
 First National Bank of Glendive vs. County of Dawson, 66 Montana, 321;
 Northern Pacific Railway Company vs. Sanders County, 66 Montana 608;
 State Ex Rel. Northern Pacific Railway Company vs. Duncan, 68 Montana 420;
 Heckman vs. Custer County, 70 Montana 84;
 Butte Electric Railway Company, vs. McIntyre, 71 Montana 21;
 State Ex Rel. Hinz vs. Moody, 71 Montana 473;
 East Helena State Bank vs. Rogers, 73 Montana 210;
 Commercial National Bank of Miles City vs. Custer County, 76 Montana 45;
 Reversed 275 U. S. 502.
 Chicago, Milwaukee & St. Paul Railway Company vs. Powell County, 76
 Montana 596;
 Montana National Bank of Billings vs. Yellowstone County, 78 Montana 62;
 Reversed 276 U. S. 500.
 Butte Electric Railway Company vs. Brett, 80 Montana 12;
 State Ex Rel. Conrad Banking Corporation vs. Mady, 83 Montana 418.

‡Amended by implication by Laws of 1931.

*Amended by implication by Laws of 1929.

For taxation of building and loan associations see Chapter 62, Laws of 1929.

For taxation of life insurance companies see Chapter 63, Laws of 1929.

VALUATION BY CLASSES

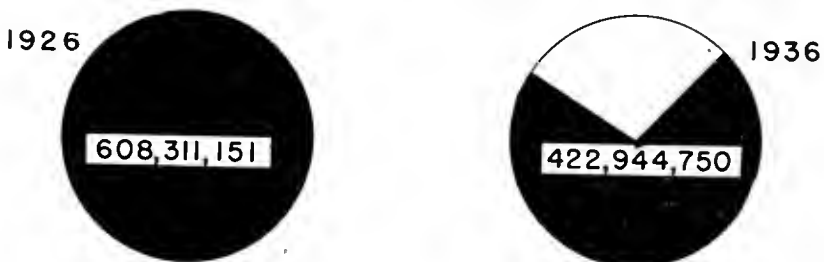
Showing Effect of Classification Law Which Became Operative in 1919
(Taxable Valuations Only)

Year	Class I 100%	Class II 20%	Class III 33 1/3 %	Class IV 30%	Class V 7%	Class VI Bank Stock 10% - 7 1/2% - 30% (see note)	Class VII 10% - Various	TOTAL TAXABLE VALUATION
1916	\$ 31,015,780	\$ 14,586,392	\$ 60,981,426	\$245,172,318	\$7,826,491	\$12,103,755	\$ 83,918,161	\$ 187,898,352
1917	50,777,034	18,420,070	89,013,870	310,621,821	9,613,032	13,713,928	90,146,771	582,286,529
1918	22,617,715	21,275,265	97,877,703	333,420,526	8,869,865	13,816,815	88,426,268	589,304,187
1919	4,673,216	13,201,743	76,185,573	312,389,322	1,501,998	8,822,416	106,818,672	526,596,140
1920	7,376,128	12,176,534	60,785,575	321,758,341	1,110,615	8,837,314	98,078,237	514,322,044
1921	9,187,438	11,653,070	48,891,527	306,680,182	1,007,392	8,212,559	107,043,408	459,678,376
1922	13,297,907	9,926,116	38,971,311	286,602,083	3,560,810	7,122,559	104,815,436	465,200,282
1923	13,133,050	9,161,983	36,881,326	287,887,715	3,168,520	6,903,363	108,810,165	466,635,532
1924	12,305,431	9,128,681	31,848,993	278,942,233	3,165,835	4,599,002	98,284,585	411,274,763
1925	9,433,187	9,915,557	35,361,813	268,146,211	3,049,139	3,365,284	100,611,161	429,545,585
1926	17,329,936	10,887,423	38,337,517	265,265,424	3,318,711	2,811,065	97,526,853	435,510,159
1927	14,853,751	11,936,703	36,529,189	262,515,169	3,511,991	2,291,179	100,872,885	432,544,107
1928	8,948,193	12,911,617	38,506,471	262,384,542	2,810,309	2,368,112	100,451,935	428,381,209
1929	13,866,265	15,194,362	41,635,917	262,604,465	1,983,913	3,662,223	104,131,911	443,082,816
1930	21,143,191	16,195,175	39,909,266	263,118,787	2,132,587	3,898,559	106,173,010	453,080,518
1931	8,778,480	11,274,695	33,407,212	242,584,872	2,374,809	3,495,954	106,618,589	410,631,611
1932	5,127,304	11,655,371	25,774,988	235,111,279	1,944,459	3,098,291	102,526,841	375,283,446
1933	6,690,067	9,793,753	25,739,149	205,200,080	1,666,905	8,233,970	94,298,545	342,142,769
1934	6,797,962	9,341,581	25,485,477	202,259,131	1,776,418	2,532,077	89,221,071	334,878,020
1935	6,529,117	9,831,280	21,780,587	196,309,865	1,809,985	2,268,281	89,118,842	330,947,985
1936	11,662,176	12,725,829	26,629,313	205,821,200	1,847,079	2,167,110	72,861,750	334,014,887

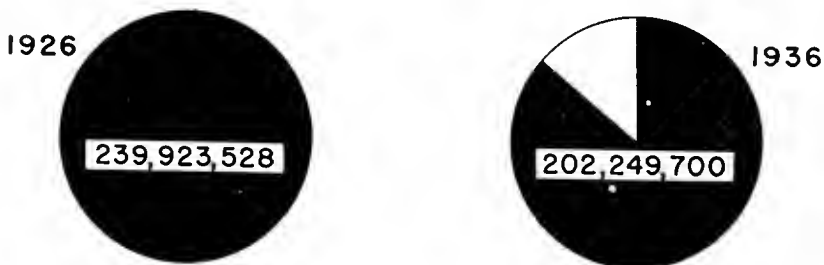
NOTE. From 1919 to 1936, national bank stock and moneyed capital of state banks was classified at 40 per cent of its true value. Due to court decisions such property was taxed at various percentages for the years 1927 and 1928. The law was amended in 1929, and since then such property is taxed at 30 per cent of full and true value.

ASSESSED VALUES - 1926 - 1936

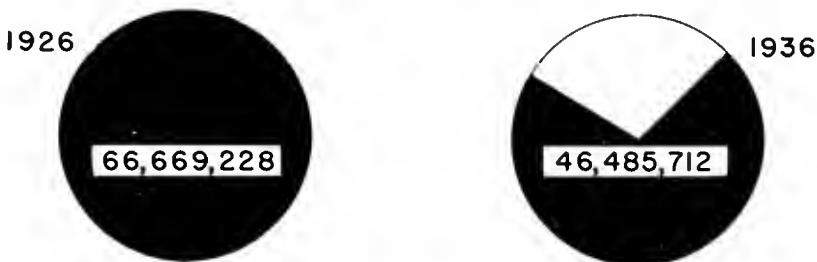
REAL ESTATE AND IMPROVEMENTS EXCLUSIVE OF CITY AND TOWN LOTS



CITY AND TOWNLOTS AND IMPROVEMENTS



LIVESTOCK



ASSESSED VALUES - 1926 - 1936

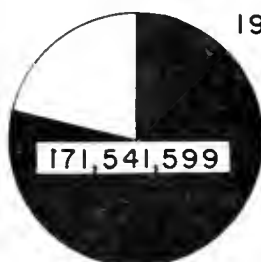
PERSONAL PROPERTY
OTHER THAN LIVESTOCK

1926



221,040,624

1936



171,541,599

PUBLIC UTILITIES
ASSESSED BY STATE BOARD OF EQUALIZATION

1926



286,419,038

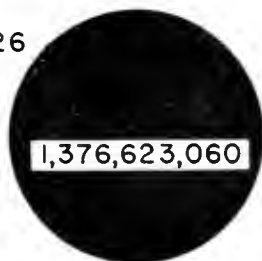
1936



263,006,374

ALL PROPERTY

1926



1,376,623,060

1936



1,051,668,977

IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1935

Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	50,028	\$20.22	\$ 1,011,777	149,415	\$10.67	\$ 1,593,692
Big Horn.....	36,369	36.92	1,342,922	215,142	4.76	1,023,708
Blaine.....	43,110	21.75	937,845	221,995	7.68	1,705,690
Broadwater.....	34,870	22.61	1,137,101	90,930	8.06	733,332
Carbon.....	71,555	57.78	4,134,438	70,472	9.61	677,057
Carter.....				351,919	7.13	2,508,467
Cascade.....	23,393	23.30	545,101	489,027	14.90	7,420,044
Chouteau.....	8,937	16.80	150,173	1,280,709	7.58	9,710,231
Custer.....	13,106	17.00	615,982	476,030	5.80	2,758,950
Daniels.....	1,103	17.48	19,270	362,956	12.45	4,518,990
Dawson.....	840	33.45	28,105	558,572	10.10	5,643,552
Deer Lodge.....	25,469	34.57	880,550	28,357	5.01	141,985
Fallon.....				373,025	6.71	2,501,941
Fergus.....	7,494	35.50	266,060	822,943	15.46	12,724,543
Flathead.....				110,567	33.34	3,686,385
Gallatin.....	119,286	44.40	5,296,490	184,934	18.28	3,382,015
Garfield.....	1,416	19.68	27,867	470,232	7.09	3,333,945
Glacier.....	7,773	20.00	155,487	107,099	8.73	934,840
Golden Valley.....	2,035	24.97	50,820	301,679	5.02	1,514,278
Granite.....	23,289	36.93	859,978			
Hill.....	2,879	30.27	87,160	1,068,243	9.00	9,609,241
Jefferson.....	29,364	21.20	622,378			
Judith Basin.....	6,510	30.29	197,215	391,615	18.54	7,259,780
Lake.....	71,209	32.04	2,281,320	115,545	15.23	1,759,250
Lewis & Clark.....	34,785	28.57	993,938	180,646	7.32	1,322,191
Liberty.....	250	29.00	7,250	400,848	7.23	2,897,821
Lincoln.....	3,812	31.21	118,990	29,995	16.28	488,395
Madison.....	81,498	29.03	2,365,550	21,860	7.20	157,390
McOne.....				791,076	8.57	6,777,635
Meagher.....	40,369	23.74	958,289	65,053	5.26	342,160
Mineral.....	751	36.64	27,625	4,571	22.48	102,760
Missoula.....	29,021	47.43	1,376,363	41,187	13.94	574,176
Musselshell.....				193,608	5.75	1,110,104
Park.....	64,662	38.09	2,462,711	123,132	10.50	1,292,903
Petroleum.....	11,286	21.56	243,297	275,182	7.14	1,965,800
Phillips.....	46,859	14.12	661,452	289,569	8.09	2,342,839
Pondera.....	74,767	29.37	2,196,099	454,825	8.42	3,828,371
Powder River.....				366,355	6.96	2,548,377
Powell.....	59,818	28.48	1,703,489	27,088	9.91	268,351
Prairie.....				417,675	7.95	3,557,083
Ravalli.....	98,012	33.44	3,278,019			
Richland.....	29,563	29.22	863,975	455,759	8.04	3,666,486
Roosevelt.....	1,774	13.90	24,667	415,868	10.46	4,352,815
Rosebud.....	24,890	28.78	716,407	590,654	4.73	2,791,783
Sanders.....	11,492	15.36	176,523	59,721	11.03	658,737
Sheridan.....				552,047	12.41	6,899,750
Silver Bow.....	7,590	17.43	132,293	31,941	7.65	244,225
Stillwater.....	24,540	46.40	1,138,642	329,192	4.00	1,318,754
Sweet Grass.....	45,139	39.50	1,783,008	133,986	5.01	671,515
Teton.....	12,782	25.41	324,801	155,550	11.98	5,457,808
Toole.....				451,418	7.00	3,180,926
Treasure.....	15,891	43.49	691,150	138,559	8.94	1,238,620
Valley.....	22,289	15.14	337,514	847,811	7.21	6,115,930
Wheatland.....	31,379	24.71	849,751	454,479	5.56	2,666,706
Wilboux.....				177,447	11.48	2,037,306
Yellowstone.....	102,477	63.32	6,488,852	588,418	4.10	2,409,756
THE STATE.....	1,158,734	\$34.66	\$50,568,694	17,648,921	\$ 8.97	\$158,229,389

IRRIGATED LANDS AND NON-IRRIGATED TILLABLE LANDS—1936

Tax Levies Extended Against 30% of Assessed Value

	Irrigated Lands			Non-Irrigated Tillable Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead	51,663	\$19.07	\$ 1,012,168	110,784	\$10.66	\$ 1,500,779
Big Horn	36,809	26.86	988,734	206,107	3.55	732,098
Blaine	12,999	21.18	910,720	227,227	7.66	1,741,380
Broadwater	33,480	33.67	1,127,266	78,841	8.62	679,888
Carbon	70,892	57.94	4,107,644	71,710	9.18	679,962
Carter	—	—	—	346,085	6.93	2,397,108
Cascade	27,388	22.08	604,631	485,484	15.11	7,334,003
Chouteau	8,794	16.86	148,274	1,284,498	7.56	9,709,351
Custer	13,106	46.96	615,407	475,000	5.79	2,759,385
Daniels	1,062	17.76	18,860	353,132	12.47	4,405,297
Dawson	840	33.45	28,105	555,217	10.06	5,590,977
Deer Lodge	25,357	34.64	878,445	28,175	5.01	141,380
Fallon	—	—	—	372,952	6.71	2,502,221
Fergus	7,494	33.50	266,060	913,412	14.93	13,634,417
Flathead	—	—	—	109,923	33.54	3,686,510
Gallatin	117,897	44.51	5,251,630	183,445	18.27	3,352,085
Garfield	906	17.71	16,045	448,522	6.38	2,861,845
Glacier	8,143	19.56	159,235	105,835	8.77	928,382
Golden Valley	1,982	24.97	49,483	289,921	4.99	1,447,383
Granite	22,570	37.29	841,531	—	—	—
Hill	2,344	28.50	66,802	1,061,389	8.07	8,569,204
Jefferson	28,833	21.45	618,332	—	—	—
Judith Basin	6,180	30.17	186,425	391,651	18.54	7,260,980
Lake	70,690	32.22	2,277,380	117,782	14.80	1,743,201
Lewis & Clark	34,785	28.50	991,373	161,935	7.35	1,190,222
Liberty	250	29.00	7,250	398,240	7.19	2,863,997
Lincoln	3,772	31.66	119,430	28,770	16.34	470,240
Madison	81,293	28.97	2,355,205	20,577	7.30	150,165
McCone	—	—	—	813,498	8.58	6,977,675
Meagher	40,198	23.55	946,635	64,802	5.20	336,949
Mineral	689	37.12	25,575	4,461	23.15	103,285
Missoula	26,206	50.99	1,336,332	38,435	11.03	539,518
Musselshell	—	—	—	180,731	5.94	1,073,590
Park	63,392	38.21	2,422,032	113,981	8.41	959,075
Petroleum	11,134	21.63	240,880	279,762	7.12	1,994,745
Phillips	45,297	13.91	629,317	248,588	6.48	1,611,210
Pondera	73,340	30.21	2,215,254	451,872	8.47	3,828,477
Powder River	—	—	—	367,078	6.95	2,551,200
Powell	53,417	31.37	1,675,555	32,543	8.22	267,519
Prairie	—	—	—	306,898	8.24	2,529,982
Ravalli	96,768	33.35	3,227,550	—	—	—
Richland	30,083	28.87	868,520	453,806	8.04	3,648,296
Roosevelt	1,595	15.05	24,067	115,365	9.38	3,896,482
Rosebud	24,389	28.91	705,166	567,048	4.70	2,664,437
Sanders	11,802	15.41	181,895	44,434	12.24	543,780
Sheridan	—	—	—	549,972	12.12	6,665,561
Silver Bow	7,387	17.36	128,233	31,735	7.63	242,022
Stillwater	24,223	47.41	1,148,279	324,427	4.00	1,297,377
Sweet Grass	43,731	39.12	1,710,553	126,102	5.01	631,868
Teton	12,396	25.26	313,138	457,756	11.76	5,385,465
Toole	—	—	—	450,125	7.00	3,150,875
Treasure	15,141	45.48	688,645	141,531	8.89	1,257,525
Valley	22,695	15.20	344,874	794,658	7.41	5,885,226
Wheatland	34,588	24.30	840,463	431,419	5.83	2,515,354
Wibaux	—	—	—	177,947	11.52	2,050,480
Yellowstone	12,046	63.05	6,433,585	571,623	4.12	2,353,256
THE STATE	1,413,046	34.50	49,783,973	17,297,214	8.86	153,283,789
1927	1,488,463	\$48.89	\$72,771,521	19,251,181	\$13.16	\$253,459,696
1928	1,469,925	49.09	72,161,272	19,137,431	13.19	252,489,094
1929	1,530,915	47.08	72,075,434	19,333,717	13.01	251,506,586
1930	1,511,301	46.48	70,239,707	19,129,606	12.98	248,223,303
1931	1,509,517	42.09	63,541,541	18,698,215	11.42	213,529,203
1932	1,503,968	38.59	59,409,092	18,415,194	10.42	191,970,136
1933	1,463,575	35.36	51,755,114	17,969,259	9.62	172,604,499
1934	1,457,361	34.90	50,863,671	17,915,096	9.47	169,704,630
1935	1,458,734	34.66	50,568,694	17,648,924	8.97	158,229,389
1936	1,443,046	34.50	49,783,973	17,297,214	8.86	153,283,789

GRAZING LANDS AND STATE LANDS—1935

Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	842,777	\$1.98	\$ 1,669,257	4,735	\$1.94	\$ 9,174
Big Horn.....	769,946	2.14	1,625,825	2,030	2.65	5,385
Blaine.....	1,397,695	3.17	4,148,000	6,855	3.42	23,445
Broadwater.....	334,731	3.34	1,118,881	1,055	4.72	4,977
Carbon.....	596,318	3.58	1,811,255	2,841	6.05	17,200
Carter.....	878,781	4.00	3,515,057	.....	.....	.....
Cascade.....	790,436	5.16	4,077,093	14,371	13.11	188,475
Chouteau.....	639,580	4.36	2,784,013	62,104	5.33	330,806
Custer.....	1,372,010	1.84	2,529,949	6,572	2.81	18,442
Daniels.....	173,293	2.88	499,388	34,002	2.69	91,513
Dawson.....	705,203	3.03	2,134,963	19,755	2.33	46,112
Deer Lodge.....	211,237	3.60	760,395	1,120	6.60	7,390
Fallon.....	479,789	1.95	935,238	9,435	1.27	11,995
Fergus.....	1,091,092	3.30	3,604,875	28,022	8.02	224,858
Flathead.....	373,438	4.93	1,841,400	.....	.....	.....
Gallatin.....	603,987	2.76	1,667,802	12,672	8.68	109,980
Garfield.....	1,322,467	3.55	4,694,758	4,453	1.56	6,933
Glacier.....	271,246	5.04	1,367,233	4,241	2.27	9,613
Golden Valley.....	310,915	1.92	596,029	2,793	5.03	14,044
Granite.....	269,730	3.29	886,722	.....	.....	5,424
Hill.....	400,920	4.65	1,866,317	48,634	2.92	141,871
Jefferson.....	353,778	1.79	632,460	7,520	2.62	19,740
Judith Basin.....	340,407	5.43	1,847,755	30,248	10.51	317,975
Lake.....	127,856	5.13	655,465	7,749	11.63	90,140
Lewis & Clark.....	694,691	3.50	2,431,418	25,590	4.42	113,108
Liberty.....	309,972	3.53	1,093,944	(32,230)	1.56	50,405
Lincoln.....	211,542	2.97	627,653	.....	.....	.....
Madison.....	892,434	2.21	1,976,367	7,110	2.35	16,730
McCone.....	417,665	2.32	969,850	5,218	2.79	14,560
Meagher.....	829,960	3.48	2,887,328	5,173	3.59	18,564
Mineral.....	88,965	3.41	303,054	.....	.....	.....
Missoula.....	352,023	2.73	959,556	3,371	7.36	24,820
Musselshell.....	842,988	2.59	2,189,275	2,440	1.39	3,407
Park.....	509,754	3.11	1,559,558	5,271	5.93	31,254
Petroleum.....	377,685	2.58	974,541	1,250	6.51	8,176
Phillips.....	1,240,806	3.26	4,050,910	9,952	1.44	14,318
Pondera.....	133,980	3.34	447,455	16,618	4.35	72,254
Powder River.....	850,216	2.99	2,541,745	11,172	1.31	14,645
Powell.....	613,615	3.79	2,323,602	10,740	5.48	58,845
Prairie.....	500,680	2.18	1,090,774	.....	.....	.....
Ravalli.....	261,335	4.09	1,069,637	.....	.....	.....
Richland.....	639,003	2.63	1,677,524	(5,907)	3.72	(21,965)
Roosevelt.....	323,939	4.75	1,540,268	5,799	3.21	18,590
Rosebud.....	1,597,000	2.02	3,231,817	3,065	3.03	9,290
Sanders.....	504,221	3.01	917,208	5,778	3.64	21,020
Sheridan.....	304,089	3.79	1,153,091	16,708	5.25	8,772
Silver Bow.....	115,231	2.43	279,982	.....	.....	.....
Stillwater.....	489,546	2.98	1,459,704	6,061	1.69	10,230
Sweet Grass.....	628,654	3.33	2,094,126	6,181	4.29	26,487
Teton.....	476,512	3.66	1,743,310	30,716	3.35	102,774
Toole.....	522,926	4.00	2,091,704	12,821	1.23	15,820
Treasure.....	271,214	3.02	820,261	2,240	5.65	12,665
Valley.....	726,710	2.75	2,000,217	15,969	2.97	47,357
Wheatland.....	251,761	3.17	799,087	9,234	3.31	30,610
Wibaux.....	316,441	3.95	1,249,954	2,893	1.90	5,510
Yellowstone.....	541,954	2.37	1,286,284	6,611	5.01	33,130
THE STATE.....	31,097,147	\$3.12	\$ 97,111,331	539,188	\$4.74	\$2,557,782

GRAZING LANDS AND STATE LANDS—1936

Tax Levies Extended Against 30% of Assessed Value

	Grazing Lands			State Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead.....	844,269	\$2.00	\$ 1,691,977	2,273	\$ 2.80	\$ 6,367
Big Horn.....	775,630	1.60	1,243,528	4,110	1.99	8,178
Blaine.....	1,253,476	3.17	3,975,525	4,870	3.68	17,935
Broadwater.....	360,390	3.07	1,106,152	1,477	5.80	8,571
Carbon.....	505,555	3.58	1,809,425	1,960	6.25	12,250
Carter.....	889,976	4.00	3,559,899	.....	.....	.....
Cascade.....	797,508	5.14	4,100,995	13,502	13.52	181,581
Chouteau.....	642,934	4.32	2,777,087	55,501	4.32	280,329
Custer.....	1,371,945	1.86	2,550,188	4,850	3.49	16,908
Daniels.....	162,136	2.88	466,631	32,103	2.89	92,875
Dawson.....	709,380	3.04	2,159,294	20,033	2.41	48,256
Deer Lodge.....	196,607	3.66	719,548	1,120	6.60	7,390
Fallon.....	481,191	1.95	938,229	7,830	1.19	9,360
Fergus.....	1,108,839	2.48	2,751,839	30,974	7.88	244,105
Flathead.....	381,323	4.82	1,838,730	.....	.....	.....
Gallatin.....	607,239	2.74	1,665,043	12,274	8.27	101,605
Garfield.....	1,152,541	3.19	3,676,705	4,134	2.08	8,598
Glacier.....	271,631	5.05	1,371,811	3,247	2.10	6,819
Golden Valley.....	329,524	1.92	633,459	2,793	5.19	14,503
Granite.....	269,994	3.29	887,314	.....	.....	6,506
Hill.....	396,549	4.19	1,659,781	52,221	2.57	134,350
Jefferson.....	354,943	1.78	632,630	7,630	2.47	18,825
Judith Basin.....	312,000	5.44	1,860,115	29,299	10.11	296,275
Lake.....	154,548	6.01	929,475	7,557	10.62	80,245
Lewis & Clark.....	702,488	3.32	2,332,546	26,711	3.10	82,804
Liberty.....	322,872	3.50	1,129,869	33,234	1.69	56,230
Lincoln.....	208,224	3.01	626,031	.....	.....	.....
Madison.....	873,307	2.19	1,915,931	10,246	2.27	23,224
McCone.....	417,302	2.32	969,360	4,578	2.68	12,270
Meagher.....	833,179	3.48	2,897,877	4,853	3.55	17,246
Mineral.....	77,450	3.80	294,604	.....	.....	.....
Missoula.....	354,782	2.72	965,410	2,481	7.52	18,676
Musselshell.....	863,519	2.59	2,235,261	1,800	1.76	3,162
Park.....	512,636	2.45	1,257,033	5,271	4.68	24,682
Petroleum.....	385,965	2.57	995,024	931	5.02	4,674
Phillips.....	1,001,042	2.59	2,589,959	8,982	1.32	11,831
Pondera.....	139,819	3.37	470,788	18,150	4.25	77,156
Powder River.....	880,800	2.96	2,610,695	11,172	1.43	15,945
Powell.....	643,119	3.80	2,430,857	8,908	5.61	49,979
Prairie.....	328,316	2.17	712,734	.....	.....	.....
Ravalli.....	269,208	4.01	1,080,382	.....	.....	.....
Richland.....	643,190	2.63	1,687,062	.....	.....	.....
Roosevelt.....	323,957	4.30	1,393,182	5,319	3.07	16,331
Rosebud.....	1,621,658	2.00	3,244,085	3,173	2.93	9,290
Sanders.....	321,480	3.23	1,038,110	5,583	3.58	20,010
Sheridan.....	301,144	3.78	1,140,592	16,341	5.24	85,612
Silver Bow.....	116,280	2.53	294,015	.....	.....	.....
Stillwater.....	499,846	2.98	1,490,232	5,901	1.86	11,002
Sweet Grass.....	629,963	3.28	2,065,208	6,496	5.19	33,734
Teton.....	483,621	3.60	1,740,566	32,229	3.34	107,750
Toole.....	535,018	4.00	2,140,072	12,516	1.34	16,807
Treasure.....	273,963	3.02	828,540	2,240	5.65	12,665
Valley.....	653,637	2.74	1,792,039	13,368	3.30	44,081
Wheatland.....	248,034	3.17	786,953	8,912	3.31	29,541
Wibaux.....	315,838	3.91	1,235,940	1,926	2.94	5,655
Yellowstone.....	506,987	2.31	1,170,926	6,611	5.01	33,130
THE STATE.....	30,648,832	\$3.02	\$ 92,567,263	557,690	\$ 4.35	\$2,425,321
1927.....	30,176,096	\$4.62	\$139,416,266	756,692	\$ 6.04	\$4,567,951
1928.....	29,956,934	4.62	138,291,166	851,015	5.57	4,742,130
1929.....	30,380,702	4.58	139,053,596	880,541	5.61	4,943,686
1930.....	30,490,074	4.54	138,572,557	894,733	5.48	4,906,298
1931.....	30,345,455	4.05	122,963,107	844,433	5.10	4,306,621
1932.....	30,137,480	3.68	110,951,379	824,599	4.55	3,793,971
1933.....	30,533,556	3.29	100,742,575	772,064	4.35	3,354,977
1934.....	30,848,497	3.23	99,501,544	603,768	4.66	2,813,246
1935.....	31,097,147	3.12	97,111,334	539,188	4.74	2,557,782
1936.....	30,648,832	3.02	92,567,263	557,690	4.35	2,425,321

ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS, TIMBER LANDS—1935

Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands			Improve- ments	Timber Lands		
	Acres	Av. Value	Value		Acres	Av. Value	Value
Beaverhead	1,046,955	\$ 1.09	\$ 1,283,900	\$ 1,228,005	.....	.....	.....
Big Horn	1,014,487	3.91	3,997,840	645,029	.....	.....	.....
Blaine	1,579,655	1.31	6,814,980	981,100	.....	.....	.....
Broadwater	461,586	6.19	2,994,291	603,880	.....	.....	.....
Carbon	651,186	10.19	6,639,950	1,139,223	2,085	\$ 8.00	\$ 16,710
Carter	1,230,700	4.89	6,023,524	724,488	.....	.....	.....
Cascade	1,326,227	9.22	12,230,713	1,394,868	.....	.....	.....
Chouteau	1,991,330	6.52	12,975,223	1,462,802	.....	.....	.....
Custer	1,867,718	3.17	5,923,323	1,010,296	.....	.....	.....
Daniels	571,354	8.97	5,129,161	642,475	.....	.....	.....
Dawson	1,284,370	6.11	7,852,732	883,958	.....	.....	.....
Deer Lodge	266,183	6.73	1,790,320	290,690	.....	.....	.....
Fallon	862,247	4.00	3,449,171	663,740	.....	.....	.....
Fergus	1,949,551	8.63	16,820,336	2,089,537	.....	.....	.....
Flathead	484,005	11.42	5,527,785	1,878,105	271,287	12.82	3,479,025
Gallatin	920,879	11.35	10,456,287	1,887,600	.....	.....	.....
Garfield	1,798,568	4.48	8,063,503	385,230	.....	.....	.....
Glacier	390,359	6.32	2,467,173	1,205,625	.....	.....	.....
Golden Valley	617,422	3.52	2,175,171	172,718	.....	.....	.....
Granite	293,919	5.98	1,752,124	436,428	36,267	3.34	121,245
Hill	1,520,676	7.70	11,704,589	472,075	.....	.....	.....
Jefferson	390,662	3.26	1,274,578	500,708	.....	.....	.....
Judith Basin	768,780	12.52	9,622,725	845,620	.....	.....	.....
Lake	322,359	14.85	4,786,175	947,685	97,136	7.75	752,780
Lewis & Clark	935,712	5.19	4,860,655	1,417,462	15,967	8.14	129,949
Liberty	711,070	5.69	4,049,420	151,920	.....	.....	.....
Lincoln	245,319	5.03	1,235,038	527,270	273,287	11.02	3,012,302
Madison	1,002,002	4.50	4,516,037	783,195	.....	.....	.....
McCone	1,213,959	6.39	7,762,045	358,247	.....	.....	.....
Meagher	940,555	4.47	4,206,341	662,915	.....	.....	.....
Mineral	94,290	1.60	433,439	246,118	39,268	8.48	333,040
Missoula	425,602	6.92	2,934,915	1,149,604	425,347	5.58	2,375,461
Musselshell	1,039,036	3.18	3,302,786	576,435	.....	.....	.....
Park	693,819	7.71	5,346,426	1,435,070	25,000	3.60	90,000
Petroleum	665,403	4.79	3,191,814	218,540	.....	.....	.....
Phillips	1,587,186	4.45	7,069,519	391,278	.....	.....	.....
Pondera	680,190	9.62	6,544,179	1,113,203	.....	.....	.....
Powder River	1,227,743	4.16	5,104,767	586,185	.....	.....	.....
Powell	711,261	6.12	4,354,287	841,842	89,302	7.58	676,815
Prairie	948,355	4.90	4,647,857	694,893	.....	.....	.....
Ravalli	359,317	12.10	4,317,656	1,618,145	66,328	11.81	783,452
Richland	1,124,325	5.52	6,207,985	794,470	.....	.....	.....
Roosevelt	747,380	7.91	5,936,340	791,775	.....	.....	.....
Rosebud	2,215,609	3.05	6,749,297	750,488	.....	.....	.....
Sanders	381,212	4.65	1,773,488	497,685	154,813	10.79	1,670,324
Sheridan	872,844	9.10	7,910,562	1,292,580	.....	.....	.....
Silver Bow	154,762	4.24	656,500	353,420	.....	.....	.....
Stillwater	819,339	4.62	3,927,330	943,720	.....	.....	.....
Sweet Grass	813,960	5.62	4,575,136	905,472	.....	.....	.....
Teton	975,560	7.82	7,628,693	1,346,266	.....	.....	.....
Toole	990,165	5.34	5,288,450	356,972	.....	.....	.....
Treasure	427,904	6.46	2,762,696	187,475	.....	.....	.....
Valley	1,612,779	5.27	8,501,018	1,262,508	.....	.....	.....
Wheatland	749,853	5.80	4,346,154	495,382	.....	.....	.....
Wibaux	496,784	6.63	3,292,770	501,455	.....	.....	.....
Yellowstone	1,239,160	8.21	10,218,022	3,315,754	.....	.....	.....
THE STATE	50,743,993	\$ 6.08	\$308,467,199	\$49,069,629	1,196,087	\$ 8.98	\$13,441,103

ALL AGRICULTURAL LANDS, IMPROVEMENTS ON AGRICULTURAL LANDS, TIMBER LANDS—1936

Tax Levies Extended Against 30% of Assessed Value

	All Agricultural Lands		Improvements	Timber Lands		
	Acres	Av. Value	Value	Acres	Av. Value	Value
Beaverhead ..	1,041,989	\$ 4.07	\$ 4,241,291	\$ 1,125,906	.....	.....
Big Horn ..	1,022,656	2.91	2,972,538	467,880	.....	.....
Blaine ..	1,528,572	4.35	6,645,560	866,230	.....	.....
Broadwater ..	474,191	6.16	2,921,877	569,730	.....	.....
Carbon ..	650,117	10.17	6,609,281	1,091,857	2,085	\$ 8.00 \$ 16,710
Carter ..	1,236,061	4.82	5,957,007	701,783	.....	.....
Cascade ..	1,323,882	9.23	12,221,210	1,233,707	.....	.....
Chouteau ..	1,991,727	6.48	12,915,041	1,333,486	.....	.....
Custer ..	1,864,901	3.18	5,932,888	974,896	.....	.....
Daniels ..	548,433	9.09	4,983,663	628,085	.....	.....
Dawson ..	1,285,500	6.09	7,825,732	911,118	.....	.....
Deer Lodge ..	251,259	6.95	1,746,763	326,190	.....	.....
Fallon ..	861,973	1.00	3,449,810	619,570	.....	.....
Fergus ..	2,060,779	8.20	16,896,421	1,951,777	.....	.....
Flathead ..	491,246	11.25	5,525,240	2,172,515	264,975	12.85 3,404,555
Gallatin ..	920,855	11.26	10,370,363	1,877,190	.....	.....
Garfield ..	1,606,103	4.09	6,563,193	318,438	.....	.....
Glacier ..	388,856	6.34	2,466,247	805,830	.....	.....
Golden Valley ..	624,220	3.44	2,144,828	164,458	.....	.....
Granite ..	292,564	5.93	1,735,351	428,922	36,374	3.34 121,456
Hill ..	1,512,503	6.90	10,430,137	501,046	.....	.....
Jefferson ..	391,406	3.24	1,269,787	393,788	.....	.....
Judith Basin ..	769,130	12.49	9,603,795	813,005	.....	.....
Lake ..	350,577	14.35	5,030,301	1,012,871	68,052	5.65 384,440
Lewis & Clark ..	925,919	4.96	4,596,945	1,075,401	15,967	8.14 129,949
Liberty ..	754,596	5.38	4,057,346	151,936	.....	.....
Lincoln ..	240,766	5.05	1,215,701	313,335	267,496	11.12 2,976,115
Madison ..	985,423	4.51	4,444,615	779,395	.....	.....
McCone ..	1,235,378	6.44	7,959,305	355,410	.....	.....
Meagher ..	943,632	4.45	4,198,707	591,906	.....	.....
Mineral ..	82,600	5.13	423,464	72,535	12,894	8.11 347,910
Missoula ..	421,904	6.78	2,859,936	1,101,789	121,229	5.59 2,358,305
Musselshell ..	1,046,050	3.17	3,312,013	470,426	.....	.....
Park ..	695,280	6.71	4,662,822	1,332,880	25,000	2.88 72,000
Petroleum ..	677,792	4.77	3,235,323	211,375	.....	.....
Phillips ..	1,303,909	3.71	4,842,317	457,560	.....	.....
Pondera ..	683,181	9.65	6,591,675	1,116,549	.....	.....
Powder River ..	1,259,050	4.11	5,177,840	577,680	.....	.....
Powell ..	737,987	6.00	4,423,910	390,660	59,678	8.92 532,288
Prairie ..	635,214	5.10	3,242,716	578,053	.....	.....
Ravalli ..	365,976	11.77	4,307,932	1,614,754	60,079	11.61 697,600
Richland ..	1,127,079	5.50	6,203,878	788,720	.....	.....
Roosevelt ..	746,236	7.14	5,330,962	775,270	.....	.....
Rosebud ..	2,216,238	2.99	6,622,878	677,193	.....	.....
Sanders ..	383,299	4.65	1,783,795	407,000	151,822	10.71 1,626,550
Sheridan ..	867,457	9.10	7,891,765	1,272,557	.....	.....
Silver Bow ..	155,402	4.27	664,270	360,865	.....	.....
Stillwater ..	854,397	4.62	3,946,890	936,228	.....	.....
Sweet Grass ..	806,292	5.51	4,441,363	855,535	.....	.....
Teton ..	986,002	7.65	7,546,919	1,310,057	.....	.....
Toole ..	997,659	5.32	5,307,754	317,449	.....	.....
Treasure ..	432,875	6.44	2,787,375	182,485	.....	.....
Valley ..	1,484,358	5.43	8,066,223	1,166,352	.....	.....
Wheatland ..	722,953	5.77	4,172,311	455,942	.....	.....
Wibaux ..	495,711	6.64	3,292,075	481,165	.....	.....
Yellowstone ..	1,187,267	8.42	9,990,897	2,698,473	.....	.....
THE STATE	49,946,782	\$ 5.97	\$298,060,346	\$45,167,117	1,415,651	\$ 8.95 \$12,667,878
1927 ..	51,672,435	\$ 9.10	\$470,215,634	\$58,520,167	1,417,268	\$14.40 \$20,409,748
1928 ..	51,415,305	9.10	467,683,662	57,030,616	1,628,385	12.68 20,645,612
1929 ..	52,125,875	8.97	467,579,302	57,689,445	1,326,487	14.38 19,080,708
1930 ..	52,025,714	8.88	461,941,865	56,964,576	1,279,790	14.23 18,213,062
1931 ..	51,397,620	7.87	404,340,472	56,275,532	1,474,206	11.27 16,628,855
1932 ..	50,891,238	7.19	366,124,578	54,479,894	1,422,101	10.97 15,603,454
1933 ..	50,738,454	6.48	328,457,165	50,044,617	1,603,470	8.96 14,361,849
1934 ..	50,824,722	6.35	322,883,091	49,501,129	1,468,270	9.27 13,610,054
1935 ..	50,743,993	6.08	\$308,467,199	49,069,629	1,496,087	8.98 13,441,103
1936 ..	49,946,782	5.97	\$298,060,346	45,167,117	1,415,651	8.95 12,667,878

WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1935

Tax Levies Extended Against 30% of Assessed Value

	Waste Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....							
Big Horn.....	265						83,199
Blaine.....							
Broadwater.....				874	31.61	27,628	86,335
Carbon.....							
Carter.....							
Cascade.....				12,078	121.86	1,471,894	17,580,808
Chouteau.....							
Custer.....							80,000
Daniels.....							
Dawson.....							
Deer Lodge.....				1,720	37.38	64,285	8,743,573
Fallon.....							80,130
Fergus.....							225,826
Flathead.....							760,145
Gallatin.....				4,519	13.74	62,105	2,161,455
Garfield.....	107,911	1.77	191,002				
Glacier.....				49	3.16	1,547	68,650
Golden Valley.....				567	24.13	13,679	75,218
Granite.....	17,200	2.00	34,533				
Hill.....				1,087	37.51	40,769	33,430
Jefferson.....							
Judith Basin.....	136			452	22.44	10,166	190,650
Lake.....				18	254.17	4,575	117,550
Lewis & Clark.....				14,705	10.82	159,080	586,379
Liberty.....				54	19.09	1,031	76,350
Lincoln.....							
Madison.....				4,112	29.84	122,710	1,089,663
McCone.....							230,332
Meagher.....							6,300
Mineral.....							
Missoula.....				1,223	70.13	85,769	1,472,198
Musselshell.....							97,195
Park.....	134,354*	2.54	341,635			940	73,060
Petroleum.....				132	19.74	2,606	
Phillips.....							201,920
Pondera.....							98,096
Powder River.....	3,469						
Powell.....	122						
Prairie.....							
Ravalli.....							
Richland.....							433,331
Roosevelt.....							177,655
Rosebud.....							49,100
Sanders.....	62,333	1.47	91,380	2,044	40.76	83,307	1,882,700
Sheridan.....				468	25.37	11,872	322,597
Silver Bow.....				2,720	57.87	157,405	1,550,875
Stillwater.....	14,816	.52	7,734			791	130,130
Sweet Grass.....							24,020
Toole.....				596	179.95	107,248	232,085
Teton.....				2,037	19.27	39,253	336,584
Treasure.....							28,715
Valley.....							323,513
Wheatland.....				352	19.55	6,884	301,617
Wibaux.....							
Yellowstone.....	16,941	1.95	33,094	301	155.54	46,819	1,736,772
THE STATE.....	357,547	1.96	699,378	50,108	50.34	2,522,366	41,748,156

*Unclassified

WASTE LANDS AND INDUSTRIAL SITES AND IMPROVEMENTS—1936**Tax Levies Extended Against 30% of Assessed Value**

	Waste Lands			Industrial Sites and Improvements			
	Acres	Av. Value	Value	Acres	Av. Value	Value	Improvements
Beaverhead.....							
Big Horn.....	389						\$ 33,994
Blaine.....				9	\$ 10.00	\$ 90	97,250
Broadwater.....							34,045
Carbon.....	2,293						
Carter.....							
Cascade.....				10,488	107.17	1,123,972	10,188,985
Chouteau.....							193,606
Custer.....							80,000
Daniels.....							
Dawson.....							
Deer Lodge.....				1,674	36.10	60,425	8,384,667
Fallon.....							47,256
Fergus.....							234,863
Flathead.....							322,825
Gallatin.....				4,885	8.87	43,355	664,453
Garfield.....	176,606	1.59	280,864				
Glacier.....							
Golden Valley.....				48	18.17	872	22,160
Granite.....	17,200	2.00	34,533	527	18.67	9,840	26,165
Hill.....				987	35.70	35,232	38,430
Jefferson.....							
Judith Basin.....	136			500	23.13	11,565	127,730
Lake.....				18	254.17	4,575	87,050
Lewis & Clark.....				14,705	10.82	159,080	586,379
Liberty.....							59,596
Lincoln.....				259	43.72	11,325	126,980
Madison.....				4,112			9,800
McCone.....							38,233
Meagher.....							6,300
Mineral.....							
Missoula.....				599	106.20	63,613	1,012,065
Musselshell.....							33,525
Park.....	119,480*	2.14	255,168	22	85.91	1,890	77,160
Petroleum.....				181	11.91	2,156	
Phillips.....							106,950
Pondera.....							67,823
Powder River.....	3,715						
Powell.....	122			270	5.51	1,488	27,500
Prairie.....							
Ravalli.....							
Richland.....							403,149
Roosevelt.....							176,300
Rosebud.....							34,704
Sanders.....	62,333	1.47	91,380	1,718	34.77	59,740	675,917
Sheridan.....				424	24.76	10,499	278,750
Silver Bow.....				1,975	57.85	114,255	369,730
Stillwater.....	14,872	.50	7,457				95,860
Sweet Grass.....							15,890
Teton.....				584	.41	241	258,088
Toole.....				2,350	11.32	26,618	253,087
Treasure.....							11,155
Valley.....							204,168
Wheatland.....				347	18.05	6,265	114,650
Wibaux.....							
Yellowstone.....	16,795	1.95	32,721	301	155.54	46,819	1,736,772
Public Utilities.....				9,089	127.14	1,155,699	30,835,930
THE STATE.....	413,941	1.70	702,123	56,072	52.60	2,949,584	57,999,934
1927.....	172,840	\$2.29	\$396,722	67,717	\$ 56.99	\$3,859,264	\$42,394,874
1928.....	293,139	3.29	964,062	70,310	68.91	4,845,063	41,842,736
1929.....	277,622	3.08	854,492	71,693	51.30	3,678,159	44,034,321
1930.....	279,951	3.05	852,464	68,984	32.01	3,588,046	49,991,270
1931.....	461,934	2.69	1,242,997	55,552	66.35	3,646,840	47,840,225
1932.....	332,176	2.52	837,426	53,751	56.18	3,019,740	47,431,282
1933.....	360,542	2.51	906,041	53,845	56.18	2,795,406	43,646,199
1934.....	350,015	2.19	768,411	51,267	53.90	2,762,972	44,428,425
1935.....	357,547	1.96	699,378	50,108	50.34	2,522,366	41,748,156
1936.....	413,941	1.70	702,123	56,072	52.60	2,949,584	57,999,934

*Unclassified

PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1935

**Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations
and 30% of Assessed Value of Improvements**

	Patented Mining Claims			Improve- ments	Mineral Reservations		
	Acres	Av. Value	Value		Acres	Av. Value	Value
Beaverhead.....	9,144	\$4.06	\$ 37,147	.....	8,626	\$.49	\$ 4,241
Big Horn.....	.....	.....	.....	.....	.....	.....	.....
Blaine.....	92	20.00	1,840	300	.....	.....	.....
Broadwater.....	7,293	4.42	32,245	11,145	.....	.....	.....
Carbon.....	10,120	20.00	202,406	.....	2,661	5.39	14,358
Carter.....	.....	.....	.....	.....	1,720	.25	430
Cascade.....	6,083	5.10	31,018	.....	17,447	.50	8,723
Chouteau.....	.....	.....	.....	.....	.....	.....	.....
Custer.....	.....	.....	.....	.....	139,310	.30	41,771
Daniels.....	.....	.....	.....	.....	.....	.....	.....
Dawson.....	.....	.....	.....	.....	116,804	.25	29,199
Deer Lodge.....	9,067	37.29	33,810	.....	450	.50	225
Fallon.....	.....	.....	.....	.....	110,048	.25	27,512
Fergus.....	3,166	5.06	16,019	4,070	2,159	1.50	3,238
Flathead.....	.....	.....	.....	.....	8,765	1.00	8,765
Gallatin.....	.....	.....	.....	.....	3,227	.25	805
Garfield.....	.....	.....	.....	.....	28,475	.25	7,120
Glacier.....	.....	.....	.....	.....	.....	.....	.....
Golden Valley.....	640	19.52	12,490	.....	86,983	.33	28,994
Granite.....	15,995	4.49	71,841	54,300	688	.41	284
Hill.....	.....	.....	.....	.....	.....	.....	.....
Jefferson.....	37,551	4.35	163,521	189,210	800	.50	400
Judith Basin.....	4,208	6.95	29,237	60,525	27,530	.50	13,769
Lake.....	.....	.....	.....	.....	.....	.....	.....
Lewis & Clark.....	20,970	4.28	89,750	141,735	8,200	.52	4,256
Liberty.....	590	5.00	2,950	.....	.....	.....	.....
Lincoln.....	4,744	3.66	17,390	38,200	2,227	.65	1,445
Madison.....	18,199	4.41	80,304	81,060	17,728	.25	4,481
McCone.....	.....	.....	.....	.....	39,867	.30	11,964
Meagher.....	2,634	4.97	13,082	.....	13,871	.25	3,467
Mineral.....	4,577	4.47	20,450	.....	7,808	1.00	7,803
Missoula.....	2,866	4.51	12,912	12,145	34,312	1.00	34,312
Musselshell.....	3,652	65.72	240,041	.....	85,668	.50	42,837
Park.....	6,803	4.24	28,825	.....	6,429	.25	1,607
Petroleum.....	.....	.....	.....	.....	690	.46	320
Phillips.....	1,609	5.00	8,045	18,400	.....	.....	.....
Pondera.....	40	16.20	648	.....	.....	.....	.....
Powder River.....	.....	.....	.....	.....	111,358	.25	28,115
Powell.....	14,049	2.85	40,097	11,260	458	.64	295
Prairie.....	.....	.....	.....	.....	129,736	.25	32,589
Ravalli.....	.....	.....	.....	.....	.....	.....	.....
Richland.....	.....	.....	.....	.....	55,922	.25	13,981
Roosevelt.....	.....	.....	.....	.....	.....	.....	.....
Rosebud.....	.....	.....	.....	.....	239,589	.25	59,897
Sanders.....	1,688	4.97	8,385	2,750	2,157	1.00	2,157
Sheridan.....	363	20.00	7,260	.....	.....	.....	.....
Silver Bow.....	10,627	4.10	166,730	2,803,460	280	.....	.....
Stillwater.....	808	6.41	5,183	975	20,644	.25	5,163
Sweet Grass.....	.....	.....	.....	.....	42,083	.25	10,521
Teton.....	.....	.....	.....	.....	.....	.....	.....
Toole.....	.....	.....	.....	.....	.....	.....	.....
Treasure.....	.....	.....	.....	.....	1,895	.25	474
Valley.....	.....	.....	.....	.....	.....	.....	.....
Wheatland.....	.....	.....	.....	.....	17,174	.25	4,293
Wibaux.....	.....	.....	.....	.....	11,343	.25	10,325
Yellowstone.....	.....	.....	.....	.....	12,543	.25	3,135
THE STATE.....	227,578	\$6.04	\$1,373,626	\$3,129,535	1,447,675	\$.33	\$ 473,271

PATENTED MINING CLAIMS AND IMPROVEMENTS AND MINERAL RESERVATIONS—1936

Tax Levies Extended Against 100% of Assessed Value of Claims and Reservations and 30% of Assessed Value of Improvements

	Patented Mining Claims			Improvements	Mineral Reservations		
	Acres	Av. Value	Value		Acres	Av. Value	Value
Beaverhead.....	\$ 9,615	\$ 4.07	\$ 39,129				
Big Horn.....					8,626	\$.49	\$ 4,241
Blaine.....	74	20.00	1,480	200			
Broadwater.....	7,492	4.39	32,874	32,395	618	.25	155
Carbon.....	10,280	20.00	205,606		2,661	5.39	14,358
Carter.....					1,720	.25	430
Cascade.....	6,219	5.06	31,455	53,574	7,372	.50	3,687
Chouteau.....							
Custer.....							
Daniels.....					139,310	.30	41,771
Dawson.....					117,355	.25	29,336
Deer Lodge.....	9,038	3.72	33,700		449	.50	225
Fallon.....					106,702	.25	26,698
Fergus.....	3,743	4.56	17,066	4,245	2,198	1.56	3,438
Flathead.....					8,765	1.00	8,765
Gallatin.....					3,227	.25	805
Garfield.....					28,486	.25	7,122
Glacier.....							
Golden Valley.....	640	19.52	12,490		87,992	.33	29,326
Granite.....	16,090	4.46	71,670	58,380	688	.41	284
Hill.....							
Jefferson.....	38,642	4.41	170,478	206,625	800	.50	400
Judith Basin.....	32,590	.90	29,247	69,745	27,539	.50	13,769
Lake.....							
Lewis & Clark.....	20,970	4.54	95,225	128,360			
Liberty.....	590	5.00	2,950				
Lincoln.....	4,681	3.62	16,970	31,840	2,066	.66	1,365
Madison.....	17,871	4.63	82,705	83,395	20,857	.25	5,223
McCone.....					40,655	.30	12,204
Meagher.....	2,576	5.08	13,082		13,136	.25	3,283
Mineral.....	5,064	4.57	23,155	4,210			
Missoula.....	2,904	4.50	13,047	12,145	34,312	1.00	34,314
Musselshell.....	3,652	65.72	240,041		85,668	.50	42,837
Park.....	6,802	4.22	28,700	96,120	6,949	.25	1,697
Petroleum.....					640	.50	320
Phillips.....	618	10.19	6,302				
Pondera.....			648				
Powder River.....					115,719	.25	28,915
Powell.....	13,978	2.90	40,501	37,644	458	6.46	2,965
Prairie.....					16,035	2.04	32,749
Ravalli.....							
Richland.....					56,981	.25	14,021
Roosevelt.....							
Rosebud.....					239,571	.25	59,893
Sanders.....	1,684	4.97	8,365	950	2,157	1.00	2,157
Sheridan.....	386	18.96	7,320				
Silver Bow.....	49,029	4.03	162,415	2,727,150	*(280)		
Stillwater.....	887	5.25	5,184	900	20,654	.25	5,163
Sweet Grass.....					42,586	.25	10,647
Teton.....							
Toole.....							
Treasure.....					1,895	.25	474
Valley.....							
Wheatland.....					17,174	.25	4,293
Wibaux.....					41,322	.25	10,385
Yellowstone.....					12,543	.25	3,130
THE STATE.....	257,025	\$5.41	\$1,391,805	\$3,547,788	1,315,257	\$.35	\$ 458,175
1927.....	238,776	6.31	1,507,780	3,617,816	2,078,593	.42	870,189
1928.....	239,906	6.43	1,543,856	3,515,681	2,443,378	.52	1,282,608
1929.....	237,298	6.18	1,466,796	3,433,298	2,465,046	.44	1,074,376
1930.....	236,119	6.14	1,449,258	3,774,986	2,521,641	.44	1,113,745
1931.....	237,467	5.97	1,417,726	3,672,749	2,525,895	.43	1,099,130
1932.....	233,606	5.82	1,383,646	3,648,961	2,537,743	.41	1,042,707
1933.....	237,952	5.91	1,406,627	3,289,240	2,253,366	.33	745,383
1934.....	226,383	6.14	1,390,607	3,409,910	1,435,830	.32	465,909
1935.....	227,678	6.04	1,373,626	3,429,535	1,447,675	.33	473,271
1936.....	257,025	5.41	1,391,805	3,547,788	1,315,257	.35	458,175

*Included in patented mining claims.

**TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS
AND IMPROVEMENTS—1935**

	All Lands			City and Town Lots	
	Acres	Av. Value	Value	Lots	Improvements
Beaverhead.....	1,056,099	\$ 4.09	\$ 4,321,047	630,050	\$ 1,290,884
Big Horn.....	1,014,752	3.94	4,002,081	267,951	1,018,490
Blaine.....	1,579,747	4.31	6,816,820	418,085	931,915
Broadwater.....	469,753	6.50	3,054,164	110,330	419,120
Carbon.....	663,391	10.36	6,873,424	873,680	1,912,757
Carter.....	1,230,700	4.89	6,023,954	50,448	168,995
Cascade.....	1,344,388	10.22	13,742,348	9,395,923	20,184,684
Chouteau.....	1,991,330	6.52	12,975,223	271,756	1,060,690
Custer.....	1,867,718	3.19	5,965,094	1,794,405	5,138,940
Daniels.....	571,354	8.97	5,129,161	137,182	755,728
Dawson.....	1,284,370	6.14	7,881,931	961,876	2,986,570
Deer Lodge.....	276,970	6.81	1,888,640	1,828,470	6,773,695
Fallon.....	862,247	4.03	3,476,686	198,495	563,290
Fergus.....	1,952,717	8.62	16,839,593	2,061,190	3,537,209
Flathead.....	755,292	11.94	9,015,575	1,866,755	5,562,540
Gallatin.....	925,398	11.37	10,519,197	1,901,240	6,413,900
Garfield.....	1,906,479	4.33	8,261,625	69,415	91,740
Glacier.....	390,359	6.32	2,467,173	235,694	861,686
Golden Valley.....	618,111	3.59	2,218,202	41,564	121,915
Granite.....	363,048	5.49	1,993,706	123,642	517,194
Hill.....	1,521,763	7.72	11,745,358	1,635,578	4,755,045
Jefferson.....	428,213	3.36	1,438,499	99,770	378,047
Judith Basin.....	773,576	12.52	9,675,897	140,685	473,540
Lake.....	419,513	13.21	5,543,530	659,860	1,074,340
Lewis & Clark.....	987,354	7.63	5,243,690	3,160,540	9,444,650
Liberty.....	711,714	5.78	4,053,401	39,820	148,280
Lincoln.....	523,380	8.15	4,266,175	387,495	806,905
Madison.....	1,025,213	4.61	4,723,532	166,730	605,470
McCone.....	1,213,959	6.40	7,774,009	94,760	146,815
Meagher.....	943,189	4.48	4,222,890	155,993	388,785
Mineral.....	138,135	5.75	794,732	44,535	132,475
Missoula.....	855,038	6.38	5,443,369	4,645,519	10,614,425
Musselshell.....	1,042,688	3.44	3,585,664	250,031	1,199,255
Park.....	850,978	6.76	5,809,433	2,013,922	4,741,451
Petroleum.....	665,534	4.80	3,194,740	56,034	140,462
Phillips.....	1,588,795	4.45	7,077,564	276,114	724,710
Pondera.....	680,230	9.62	6,544,827	328,983	1,191,908
Powder River.....	1,231,211	4.17	5,132,882	15,515	102,435
Powell.....	814,734	6.22	5,071,494	618,582	1,404,982
Prairie.....	948,355	4.94	4,680,446	100,563	505,793
Ravalli.....	425,675	12.05	5,131,108	377,367	1,346,369
Richland.....	1,124,325	5.53	6,221,966	223,107	1,010,890
Roosevelt.....	747,380	7.94	5,936,340	271,447	1,193,050
Rosebud.....	2,215,609	3.07	6,809,194	307,499	904,170
Sanders.....	602,090	6.03	3,629,041	229,566	779,050
Sheridan.....	873,675	9.11	7,959,694	189,258	773,825
Silver Bow.....	198,109	4.95	980,635	9,928,510	22,134,080
Stillwater.....	861,963	4.56	3,946,204	128,448	692,700
Sweet Grass.....	813,960	5.63	4,585,657	245,649	851,915
Teton.....	976,156	7.92	7,735,941	218,369	686,075
Toole.....	992,202	5.37	5,327,703	408,949	1,070,468
Treasure.....	427,904	6.46	2,763,170	63,205	147,920
Valley.....	1,612,779	5.27	8,501,018	736,835	1,905,176
Wheatland.....	750,295	5.81	4,357,331	239,277	962,125
Wibaux.....	496,784	6.65	3,303,095	83,305	307,810
Yellowstone.....	1,256,702	8.20	10,301,070	6,816,585	14,105,465
THE STATE.....	52,875,313	\$ 6.18	\$326,976,943	58,596,556	\$148,165,813

TOTAL OF ALL LANDS, AND VALUE OF CITY AND TOWN LOTS
AND IMPROVEMENTS—1936

	Acres	All Lands Av. Value	Value	City and Town Lots Lots Improvements	
Beaverhead.....	1,051,604	\$ 4.07	\$ 4,280,120	635,646	\$ 1,178,478
Big Horn.....	1,023,045	2.91	2,976,779	201,601	759,539
Blaine.....	1,528,655	4.35	6,647,130	428,515	859,435
Broadwater.....	481,683	6.13	2,954,906	107,345	418,995
Carbon.....	664,775	10.30	6,845,955	855,302	1,892,133
Carter.....	1,236,061	4.82	5,957,437	51,335	179,105
Cascade.....	1,340,589	9.98	13,380,324	9,185,416	18,914,187
Chouteau.....	1,991,727	6.48	12,915,041	273,240	894,743
Custer.....	1,864,901	3.20	5,974,659	1,777,291	4,716,634
Daniels.....	548,433	9.09	4,983,663	123,688	715,916
Dawson.....	1,285,500	6.11	7,855,068	947,296	2,474,957
Deer Lodge.....	261,971	7.03	1,841,113	1,825,445	6,748,040
Fallon.....	861,973	4.03	3,476,508	204,920	554,180
Fergus.....	2,064,522	8.19	16,916,925	2,021,223	3,249,491
Flathead.....	756,221	11.82	8,938,560	1,879,230	5,310,700
Gallatin.....	925,740	11.24	10,414,523	1,889,030	6,348,625
Garfield.....	1,782,709	3.84	6,861,179	51,048	106,305
Glacier.....	388,856	6.34	2,466,247	239,038	1,000,787
Golden Valley.....	624,908	3.50	2,187,516	42,844	125,265
Granite.....	362,755	5.44	1,973,134	123,838	525,080
Hill.....	1,513,490	6.91	10,465,369	1,608,450	4,053,925
Jefferson.....	430,948	3.35	1,410,665	92,815	389,550
Judith Basin.....	802,266	12.04	9,658,376	139,800	452,730
Lake.....	418,647	12.94	5,419,316	670,850	1,066,189
Lewis & Clark.....	977,561	5.10	4,981,199	3,101,680	8,579,060
Liberty.....	755,186	5.38	4,060,296	39,655	149,280
Lincoln.....	513,202	8.23	4,221,476	389,915	804,675
Madison.....	1,007,406	4.50	4,532,543	164,840	606,720
McCone.....	1,235,378	6.45	7,971,509	80,030	151,755
Meagher.....	945,608	4.46	4,215,072	158,894	382,410
Mineral.....	130,558	6.09	794,529	54,640	130,065
Missoula.....	846,636	6.29	5,329,215	4,589,699	10,650,705
Musselshell.....	1,049,702	3.42	3,594,891	254,863	1,191,280
Park.....	846,584	5.93	5,022,277	1,730,089	4,163,150
Petroleum.....	677,973	4.77	3,237,799	58,187	126,217
Phillips.....	1,304,527	3.72	4,848,619	250,829	755,740
Pondera.....	683,181	9.65	6,592,323	312,147	1,180,870
Powder River.....	1,262,765	4.12	5,206,755	15,755	101,355
Powell.....	812,035	6.10	4,998,482	614,615	1,414,717
Prairie.....	635,214	5.16	3,275,465	101,795	443,547
Ravalli.....	426,055	11.75	5,005,532	373,399	1,351,763
Richland.....	1,127,079	5.52	6,217,899	221,837	1,008,115
Roosevelt.....	746,236	7.14	5,330,962	270,683	1,120,580
Rosebud.....	2,216,238	3.02	6,682,871	307,840	858,830
Sanders.....	600,856	5.94	3,571,987	211,100	230,640
Sheridan.....	868,267	9.11	7,909,584	182,260	766,315
Silver Bow.....	197,406	4.77	940,940	9,751,250	21,318,785
Stillwater.....	870,156	4.56	3,964,694	129,734	687,926
Sweet Grass.....	806,292	5.51	4,452,010	237,850	806,625
Teton.....	986,586	7.65	7,547,160	228,479	726,370
Toole.....	1,000,009	5.33	5,334,372	434,171	1,110,605
Treasure.....	432,875	6.44	2,787,849	63,745	148,140
Valley.....	1,484,358	5.43	8,066,223	702,947	2,024,168
Wheatland.....	723,300	5.78	4,182,869	230,995	939,695
Wibaux.....	495,711	6.66	3,302,460	81,935	292,250
Yellowstone.....	1,204,363	8.36	10,073,567	6,783,635	14,455,736
Public Utilities.....	9,089	52.60	1,155,669	584,613	2,547,020
THE STATE.....	52,089,471	\$6.07	\$316,229,911	\$58,089,512	\$144,160,188
1927.....	53,569,036	9.28	497,259,337	86,114,824	152,436,087
1928.....	53,676,062	9.26	496,964,863	85,485,308	155,933,510
1929.....	54,038,975	9.14	493,733,833	85,989,491	159,176,219
1930.....	53,890,558	9.04	487,158,438	84,535,320	162,726,310
1931.....	53,626,779	7.99	428,415,207	77,947,666	164,209,786
1932.....	52,932,872	7.32	388,011,551	67,672,572	161,413,810
1933.....	52,994,236	6.58	348,672,471	60,522,731	152,270,744
1934.....	52,920,657	6.46	341,881,044	60,052,498	149,599,628
1935.....	52,875,313	6.18	326,976,943	58,596,556	148,166,831
1936.....	52,089,471	6.07	316,229,911	58,089,512	144,160,188

**VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING
CITY AND TOWN LOTS—1935**

	Real Estate	Improvements	Total
Beaverhead.....	\$ 4,951,097	\$ 2,518,889	\$ 7,469,986
Big Horn.....	4,270,032	1,746,718	6,016,750
Blaine.....	7,234,905	1,913,315	9,148,220
Broadwater.....	3,164,494	1,120,480	4,284,974
Carbon.....	7,747,104	3,051,980	10,799,084
Carter.....	6,074,402	893,483	6,967,885
Cascade.....	23,138,271	39,160,370	62,298,641
Chouteau.....	13,246,979	2,523,492	15,770,471
Custer.....	7,759,499	6,229,236	13,988,735
Daniels.....	5,266,343	1,398,203	6,664,546
Dawson.....	8,843,807	3,870,528	12,714,335
Deer Lodge.....	3,717,110	15,807,958	19,525,068
Fallon.....	3,675,181	1,307,160	4,982,341
Fergus.....	18,900,783	5,856,642	24,757,425
Flathead.....	10,882,330	8,200,790	19,083,120
Gallatin.....	12,420,437	10,462,955	22,883,392
Garfield.....	8,331,040	476,970	8,808,010
Glacier.....	2,702,867	2,067,311	4,770,178
Golden Valley.....	2,259,766	363,283	2,623,049
Granite.....	2,117,348	1,083,140	3,200,488
Hill.....	13,380,936	5,260,550	18,641,486
Jefferson.....	1,538,269	1,067,965	2,606,234
Judith Basin.....	9,816,582	1,570,335	11,386,917
Lake.....	6,203,390	2,139,575	8,342,965
Lewis & Clark.....	8,404,230	11,590,226	19,994,456
Liberty.....	4,093,221	376,550	4,469,771
Lincoln.....	4,653,670	1,372,375	6,026,045
Madison.....	4,890,262	2,559,388	7,449,650
McCone.....	7,868,769	738,394	8,607,163
Meagher.....	4,378,883	1,058,000	5,436,883
Mineral.....	839,267	378,593	1,217,860
Missoula.....	10,088,888	13,248,372	23,337,260
Musselshell.....	3,835,695	1,872,885	5,708,580
Park.....	7,823,355	6,249,581	14,072,936
Petroleum.....	3,250,774	359,002	3,609,776
Phillips.....	7,353,678	1,336,308	8,689,986
Pondera.....	6,873,810	2,463,207	9,277,017
Powder River.....	5,148,397	688,620	5,837,017
Powell.....	5,690,076	2,258,684	7,948,760
Prairie.....	4,781,009	1,200,686	5,981,695
Ravalli.....	5,508,475	2,964,514	8,472,989
Richland.....	6,445,073	2,238,691	8,683,764
Roosevelt.....	6,207,787	2,162,480	8,370,267
Rosebud.....	7,116,693	1,703,758	8,820,451
Sanders.....	3,858,607	3,162,185	7,020,792
Sheridan.....	8,148,952	2,389,002	10,537,954
Silver Bow.....	10,909,145	26,851,835	37,760,980
Stillwater.....	4,074,652	1,767,525	5,842,177
Sweet Grass.....	4,831,306	1,781,407	6,612,713
Teton.....	7,954,310	2,264,426	10,218,736
Toole.....	5,736,652	1,764,024	7,500,676
Treasure.....	2,826,375	364,110	3,190,485
Valley.....	9,237,853	3,491,197	12,729,050
Wheatland.....	4,596,608	1,759,124	6,355,732
Wibaux.....	3,386,400	809,265	4,195,665
Yellowstone.....	17,117,655	19,157,991	36,275,646
THE STATE.....	\$385,573,499	\$242,413,133	\$627,986,632

VALUE OF ALL REAL ESTATE AND IMPROVEMENTS, INCLUDING CITY AND TOWN LOTS—1936

	Real Estate	Improvements	Total
Beaverhead.....	\$ 4,916,066	\$ 2,394,384	\$ 7,220,450
Big Horn.....	3,178,380	1,261,113	4,439,793
Blaine.....	7,075,645	1,823,115	8,898,760
Broadwater.....	3,062,251	1,055,165	4,117,416
Carbon.....	7,791,257	2,984,020	10,685,277
Carter.....	6,008,772	880,888	6,889,660
Cascade.....	22,565,740	30,390,453	52,956,193
Chouteau.....	13,188,281	2,421,835	15,610,116
Custer.....	7,751,950	5,771,530	13,523,480
Daniels.....	5,197,351	1,344,001	6,451,352
Dawson.....	8,802,364	3,386,075	12,188,439
Deer Lodge.....	3,666,558	15,458,897	19,125,455
Fallon.....	3,681,428	1,221,006	4,902,434
Fergus.....	18,938,118	5,440,376	24,378,524
Flathead.....	10,817,790	7,806,040	18,623,830
Gallatin.....	12,303,553	8,890,268	21,193,821
Garfield.....	6,902,227	424,743	7,326,970
Glacier.....	2,705,285	1,806,617	4,511,902
Golden Valley.....	2,230,360	311,883	2,542,243
Granite.....	2,096,972	1,038,547	3,135,519
Hill.....	12,073,819	4,593,401	16,667,220
Jefferson.....	1,532,480	989,963	2,522,443
Judith Basin.....	9,798,176	1,463,210	11,261,386
Lake.....	6,090,166	2,166,110	8,256,276
Lewis & Clark.....	8,982,879	10,369,200	18,452,079
Liberty.....	4,099,951	360,800	4,460,751
Lincoln.....	4,611,391	1,276,830	5,888,221
Madison.....	4,697,383	1,479,139	6,176,513
McCona.....	8,051,532	545,398	8,596,937
Meagher.....	4,373,966	980,616	5,354,582
Mineral.....	849,169	206,810	1,055,979
Missoula.....	9,918,914	12,776,704	22,695,618
Musselshell.....	3,849,754	1,695,231	5,544,985
Park.....	6,752,366	5,669,310	12,421,676
Petroleum.....	3,295,986	337,592	3,633,578
Phillips.....	5,099,418	1,320,250	6,419,698
Pondera.....	6,904,470	2,365,242	9,269,712
Powder River.....	5,222,510	679,035	5,901,545
Powell.....	5,613,097	1,870,521	7,483,618
Prairie.....	3,377,260	1,021,600	4,398,860
Ravalli.....	5,378,931	2,966,517	8,345,448
Richland.....	6,439,736	2,199,984	8,639,720
Roosevelt.....	5,691,645	2,072,150	7,763,795
Rosebud.....	6,990,711	1,570,727	8,561,438
Sanders.....	3,783,087	1,314,507	5,097,594
Sheridan.....	8,091,844	2,317,622	10,409,466
Silver Bow.....	10,692,190	24,776,530	35,468,720
Stillwater.....	4,094,428	1,720,914	5,815,342
Sweet Grass.....	4,689,860	1,678,050	6,367,910
Teton.....	7,775,639	2,294,515	10,070,154
Toole.....	5,768,543	1,681,201	7,449,744
Treasure.....	2,851,594	341,780	3,193,374
Valley.....	8,769,170	3,394,688	12,163,858
Wheatland.....	4,413,864	1,510,287	5,924,151
Wibaux.....	3,381,395	773,415	4,154,810
Yellowstone.....	16,857,402	18,890,975	35,748,377
Public Utilities.....	1,740,282	33,182,956	34,923,238
THE STATE.....	\$374,319,423	\$250,875,027	\$625,194,450
1927.....	583,374,161	256,969,144	840,343,305
1928.....	582,450,171	258,322,513	840,772,714
1929.....	579,723,324	264,333,193	844,056,517
1930.....	571,693,758	273,456,242	845,150,000
1931.....	506,362,873	271,959,099	778,321,972
1932.....	455,684,123	266,973,947	722,658,070
1933.....	409,195,202	249,150,800	658,346,002
1934.....	401,933,542	246,939,092	648,872,634
1935.....	385,573,499	242,413,133	627,986,632
1936.....	374,319,423	250,875,027	625,194,450

HORSES AND MULES—1935
Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Purebred			Range and Unbroken		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead .....	.....	.....	.....	.....	.....	.....
Big Horn	7	\$135.71	\$ 950	5,141	\$10.21	\$ 52,480
Blaine	71	94.72	6,725	2,697	15.65	42,210
Broadwater .....	.....	.....	.....	5,067	13.57	68,770
Carbon	18	86.12	1,550	932	10.35	9,655
Carter	8	50.00	400	1,260	16.98	21,405
Cascade .....	.....	.....	.....	3,202	15.00	48,030
Chouteau	24	101.04	2,425	2,005	5.05	10,125
Custer	13	50.00	650	4,040	20.85	83,445
Daniels	3	141.66	425	2,152	8.39	18,069
Dawson	2	75.00	150	2,230	12.48	27,843
Deer Lodge .....	.....	.....	.....	3,675	10.00	36,750
Fallon	9	88.89	800	275	15.85	4,360
Fergus	32	75.78	2,425	1,920	12.42	23,847
Flathead .....	.....	.....	.....	6,291	10.00	62,935
Gallatin .....	.....	.....	.....	1,502	25.50	38,315
Garfield	141	75.21	10,605	3,078	26.10	80,355
Glacier .....	.....	.....	.....	9,288	12.00	111,456
Golden Valley	4	87.50	350	996	10.08	10,040
Granite	5	115.00	575	1,286	14.54	18,695
Hill	4	75.00	300	878	14.23	12,495
Jefferson	2	40.00	80	2,751	11.79	32,445
Judith Basin	18	141.67	2,550	492	13.45	6,615
Lake .....	.....	.....	.....	1,486	23.65	35,145
Lewis & Clark	9	113.89	1,025	1,680	16.43	27,600
Liberty .....	.....	.....	.....	1,035	12.82	13,270
Lincoln	1	300.00	300	1,196	10.00	11,960
Madison .....	.....	.....	.....	606	20.55	12,454
McCone	25	51.40	1,285	2,566	9.84	25,255
Meagher .....	.....	.....	.....	5,201	10.00	52,010
Mineral .....	.....	.....	.....	1,393	6.23	8,675
Missoula	6	104.17	625	190	7.00	1,330
Musselshell	3	58.33	175	1,062	12.13	13,205
Park	16	109.37	1,750	1,401	19.86	27,818
Petroleum	10	75.00	750	2,254	18.53	41,781
Phillips	9	244.44	2,200	2,609	15.02	39,180
Pondera	3	75.00	225	5,692	10.00	56,920
Powder River	42	50.00	2,100	1,452	13.97	20,282
Powell	28	84.11	2,355	2,175	10.00	21,750
Prairie	7	92.86	650	905	14.43	13,062
Ravalli	18	152.78	2,750	1,584	14.60	23,120
Richland	6	91.67	550	1,358	21.09	28,630
Roosevelt	5	90.00	450	3,716	15.17	56,381
Rosebud .....	.....	.....	.....	2,112	11.14	23,520
Sanders	1	75.00	75	4,019	17.04	68,995
Sheridan	7	76.43	535	1,099	14.47	15,900
Silver Bow	3	53.33	160	1,420	15.21	21,605
Stillwater .....	.....	.....	.....	346	6.00	2,075
Sweet Grass	15	200.00	3,000	2,393	11.68	27,970
Teton .....	.....	.....	.....	1,162	25.98	30,190
Toole	2	150.00	300	1,653	16.77	27,725
Treasure .....	.....	.....	.....	1,679	10.00	16,800
Valley	33	100.00	3,300	718	11.94	8,570
Wheatland	2	50.00	100	5,608	10.00	56,080
Wibaux .....	.....	.....	.....	1,096	15.00	16,440
Yellowstone	10	90.00	900	1,304	10.22	13,235
THE STATE	622	\$ 90.87	\$ 56,520	128,880	\$13.48	\$1,737,099

HORSES AND MULES—1936

Tax Levies Extended Against 33⅓% of Assessed Value

	Purebred		Value	Range and Unbroken		Value
	Number	Av. Value		Number	Av. Value	
Beaverhead				4,981	\$15.45	\$ 76,963
Big Horn	8	\$187.50	\$ 1,500	2,278	28.32	64,535
Blaine	32	75.63	2,420	3,364	19.90	66,955
Broadwater				893	21.25	18,975
Carbon	11	133.63	1,470	1,253	20.08	25,160
Carter	10	75.00	750	2,758	20.00	55,160
Cascade				2,009	5.02	10,095
Chouteau	23	97.83	2,250	2,953	18.57	54,840
Custer	25	108.00	2,700	2,123	13.35	28,332
Daniels	4	137.50	550	1,819	18.35	33,375
Dawson	5	100.00	500	3,221	10.00	32,210
Deer Lodge				196	15.99	3,135
Fallon	9	88.89	800	1,424	19.69	28,037
Fergus	39	75.00	2,925	5,504	15.00	82,565
Flathead				1,298	25.87	33,580
Gallatin				2,694	27.89	75,145
Garfield	123	56.65	6,968	6,802	13.50	91,827
Glacier				998	10.20	10,180
Golden Valley	3	91.67	275	1,185	18.69	22,150
Granite	6	141.67	850	927	18.64	17,275
Hill	3	91.67	275	2,227	14.83	33,185
Jefferson	3	75.00	150	450	18.07	8,130
Judith Basin	22	139.77	3,075	1,390	28.66	39,835
Lake				1,739	21.42	37,255
Lewis & Clark	18	83.06	1,495	1,176	12.02	14,140
Liberty	1	200.00	200	950	20.01	19,010
Lincoln	1	300.00	300	472	22.89	10,826
Madison				2,595	15.45	40,085
McCone	25	50.00	1,250	4,780	10.00	47,800
Meagher				1,393	10.09	14,050
Mineral				169	9.02	1,525
Missoula	6	150.00	900	1,031	14.08	14,520
Musselshell	2	70.00	140	1,178	15.60	18,380
Park	12	143.75	1,725	2,303	20.70	47,675
Petroleum	2	75.00	150	1,833	20.00	36,660
Phillips	10	162.50	1,625	4,306	10.00	43,085
Pondera				1,289	21.60	27,847
Powder River	54	50.00	2,700	2,062	10.00	20,620
Powell	26	90.19	2,345	883	14.46	12,770
Prairie	10	73.50	735	2,029	21.77	44,165
Ravalli	22	125.00	2,750	1,221	24.97	30,485
Richland	6	91.67	550	3,501	15.09	52,830
Roosevelt	4	131.25	525	1,685	25.19	42,445
Rosebud				2,985	25.00	75,480
Sanders	11	74.55	820	1,011	14.98	15,149
Sheridan	8	112.50	900	1,656	25.00	26,375
Silver Bow	5	75.00	375	316	5.00	1,580
Stillwater				2,380	16.18	38,514
Sweet Grass	16	187.50	3,000	672	26.38	17,730
Teton				1,692	22.82	38,605
Toole				1,571	16.52	25,965
Treasure				661	18.59	12,290
Valley	17	75.00	1,275	4,262	10.00	42,620
Wheatland				1,042	25.00	26,050
Wibaux				1,127	20.21	22,785
Yellowstone	13	100.00	1,300	3,419	18.54	63,380
THE STATE	594	\$88.41	\$52,518	111,548	\$16.98	\$1,894,340
1927	654	\$87.76	\$57,395	230,152	\$ 8.53	\$1,963,455
1928	625	89.76	56,103	221,981	9.23	2,048,385
1929	548	85.57	46,860	214,970	9.52	2,046,682
1930	554	74.55	41,260	198,074	9.80	1,941,487
1931	512	76.16	38,955	181,956	9.70	1,764,093
1932	478	60.94	29,131	157,876	8.60	1,355,701
1933	489	65.03	31,802	153,824	8.46	1,301,413
1934	436	74.75	32,593	147,399	11.36	1,674,527
1935	622	90.87	56,520	128,880	13.48	1,737,059
1936	594	88.41	52,518	111,548	16.98	1,894,340

HORSES AND MULES—1935

Tax Levies Extended Against 33⅓% of Assessed Value

	Work Horses			All Horses and Mules		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	2,979	\$39.79	\$ 118,520	8,120	\$21.06	\$ 171,000
Big Horn	3,438	44.40	152,640	6,142	31.88	195,800
Blaine	3,650	40.55	148,040	8,788	25.43	223,535
Broadwater	1,434	30.02	43,050	2,366	22.28	52,705
Carbon	3,930	36.76	144,494	5,208	32.15	167,449
Carter	3,418	10.00	136,720	6,628	27.93	185,150
Cascade	3,923	20.21	79,270	5,928	15.08	89,395
Chouteau	3,202	41.81	133,871	7,266	30.24	219,741
Custer	2,611	30.73	80,250	4,776	20.72	98,969
Daniels	2,901	35.40	78,850	4,234	25.30	107,118
Dawson	2,695	30.00	80,850	6,372	18.48	117,750
Deer Lodge	609	34.61	21,080	884	28.78	25,440
Fallon	2,290	44.63	102,192	4,219	30.06	126,839
Fergus	6,007	40.01	240,365	12,330	24.80	305,725
Flathead	2,426	47.89	115,970	3,928	39.28	154,285
Gallatin	3,794	52.88	200,610	6,872	40.89	280,965
Garfield	2,832	27.00	76,464	12,261	16.19	198,525
Glacier	1,438	25.31	36,397	2,434	19.08	46,437
Golden Valley	793	39.64	31,435	2,083	24.23	50,480
Granite	933	40.05	37,370	1,816	27.78	50,440
Hill	2,192	29.34	64,316	4,947	19.62	97,061
Jefferson	1,311	33.08	43,470	1,808	27.75	50,165
Judith Basin	2,414	39.80	96,085	3,918	34.14	133,780
Lake	2,772	37.95	105,215	4,452	29.83	132,815
Lewis & Clark	2,935	35.98	73,225	3,079	28.42	87,520
Liberty	637	25.00	15,925	1,833	15.21	27,885
Lincoln	679	44.88	30,475	1,286	33.61	43,229
Madison	3,216	23.77	76,445	5,782	17.59	101,700
McCone	3,532	25.00	88,300	8,758	16.17	141,595
Meagher	1,194	30.02	35,850	2,587	17.21	44,525
Mineral	95	31.95	3,035	285	15.32	4,365
Missoula	1,203	34.90	41,980	2,271	24.58	55,810
Musselshell	1,618	44.74	72,390	3,022	33.22	100,383
Park	2,223	42.84	95,225	4,493	30.88	138,756
Petroleum	1,322	38.10	50,365	3,941	22.91	90,295
Phillips	5,098	40.00	203,920	10,799	24.36	263,040
Pondera	2,403	28.90	69,458	3,858	23.32	89,965
Powder River	4,032	35.00	141,120	6,249	26.40	164,970
Powell	1,586	37.04	58,740	2,519	29.44	74,157
Prairie	2,156	29.38	63,350	3,747	23.25	87,120
Ravalli	2,811	49.39	138,840	4,187	40.65	170,220
Richland	3,432	46.26	158,760	7,154	30.15	215,691
Roosevelt	2,865	31.50	90,260	4,982	22.93	114,230
Rosebud	2,256	40.58	91,540	6,305	25.46	160,535
Sanders	1,244	31.10	38,685	2,344	23.32	54,660
Sheridan	4,907	29.97	147,045	6,334	26.71	169,185
Silver Bow	420	27.13	11,395	769	17.72	13,630
Stillwater	2,666	34.04	90,773	5,059	23.47	118,743
Sweet Grass	1,983	40.23	79,781	3,160	35.75	112,971
Teton	2,354	36.53	85,995	4,007	28.38	113,720
Toole	765	30.05	22,990	2,446	16.39	40,090
Treasure	683	42.91	29,305	1,401	27.03	37,875
Valley	4,774	25.00	119,350	10,115	17.16	173,730
Wheatland	1,054	30.00	31,620	2,152	22.38	48,160
Wibaux	1,462	39.82	58,215	2,766	25.83	71,450
Yellowstone	4,862	45.27	220,079	8,394	33.21	278,805
THE STATE	134,662	\$36.40	\$1,901,960	261,164	\$25.35	\$6,695,579

WORK HORSES AND MULES—1936
Tax Levies Extended Against 33⅓% of Assessed Value

	Work Horses			All Horses and Mules		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	2,795	\$44.92	\$ 125,543	7,776	\$26.01	\$ 202,506
Big Horn.....	3,254	58.13	189,155	5,541	46.05	255,190
Blaine.....	3,027	50.10	151,380	6,423	34.37	220,755
Broadwater.....	1,202	53.86	64,740	2,095	39.96	83,715
Carbon.....	3,730	42.97	160,315	4,994	37.13	186,945
Carter.....	2,833	50.00	141,650	5,601	35.27	197,560
Cascade.....	3,509	20.20	70,870	5,518	14.67	80,965
Chouteau.....	2,831	40.18	113,760	5,807	29.42	170,850
Custer.....	2,399	30.96	74,265	4,547	23.16	105,297
Daniels.....	1,425	48.98	69,795	3,248	31.93	103,720
Dawson.....	2,316	40.60	92,640	5,542	22.62	125,350
Deer Lodge.....	690	34.27	20,560	796	29.77	23,695
Fallon.....	2,049	44.97	92,140	3,482	34.74	120,977
Fergus.....	5,105	50.00	255,275	10,648	32.00	340,765
Flathead.....	2,579	49.56	127,820	3,877	41.63	161,490
Gallatin.....	3,765	53.95	203,135	6,459	43.08	278,280
Garfield.....	2,038	22.50	45,855	8,963	16.14	144,650
Glacier.....	1,295	25.64	30,900	2,203	18.65	41,080
Golden Valley.....	569	44.28	25,195	1,757	27.10	47,620
Granite.....	849	50.00	42,450	1,782	33.99	60,575
Hill.....	1,543	30.96	47,780	3,783	21.47	81,240
Jefferson.....	1,200	38.53	46,235	1,652	33.00	54,515
Judith Basin.....	1,959	47.64	93,335	3,371	40.42	136,245
Lake.....	2,586	42.92	110,980	4,325	34.27	148,235
Lewis & Clark.....	2,051	34.95	71,685	3,245	26.91	87,320
Liberty.....	440	40.05	17,620	1,391	26.48	36,830
Lincoln.....	703	45.14	31,735	1,177	36.42	42,861
Madison.....	2,953	30.86	91,138	6,548	23.65	131,223
McCone.....	3,212	25.25	81,850	8,047	16.27	130,900
Meagher.....	1,114	30.05	33,480	2,507	18.96	47,536
Mineral.....	100	40.00	4,000	269	20.54	5,525
Missoula.....	1,096	40.94	44,870	2,133	28.27	60,290
Musselshell.....	1,373	38.30	52,591	2,553	27.85	71,111
Park.....	2,011	47.13	94,780	4,326	33.33	144,180
Petroleum.....	1,029	46.75	48,115	2,864	29.70	84,925
Phillips.....	4,289	49.59	212,690	8,605	29.90	257,400
Pondera.....	2,071	34.22	70,875	3,360	29.38	98,722
Powder River.....	3,457	35.00	120,995	5,573	25.90	144,315
Powell.....	1,581	37.03	58,519	2,490	29.58	73,664
Prairie.....	1,631	40.00	65,240	3,670	30.01	110,140
Ravalli.....	2,885	52.85	152,475	4,128	44.99	185,710
Richland.....	2,781	53.05	147,519	6,288	31.95	200,899
Roosevelt.....	2,227	49.84	110,990	3,916	39.32	153,960
Rosebud.....	2,502	45.57	114,015	5,487	34.54	189,495
Sanders.....	1,429	30.26	43,249	2,451	24.16	59,218
Sheridan.....	3,902	40.75	159,030	4,966	37.52	186,305
Silver Bow.....	433	25.02	10,835	754	16.96	12,790
Stillwater.....	2,252	43.57	98,123	4,632	29.50	136,637
Sweet Grass.....	2,377	39.01	92,725	3,065	37.02	113,455
Teton.....	1,979	45.93	90,905	3,671	35.28	129,510
Toole.....	509	38.44	19,565	2,080	21.89	45,530
Treasure.....	604	52.01	31,415	1,265	34.55	43,705
Valley.....	3,748	25.00	93,700	8,027	17.14	137,595
Wheatland.....	819	50.00	42,450	1,891	36.22	68,500
Wibaux.....	1,173	49.51	58,080	2,300	35.16	80,865
Yellowstone.....	4,728	52.48	248,125	8,160	38.95	312,805
THE STATE.....	118,887	\$42.13	\$5,009,187	231,029	\$30.10	\$6,956,045
1927.....	201,436	\$40.44	\$8,147,306	432,242	\$23.52	\$10,168,156
1928.....	195,070	40.34	7,868,953	417,676	23.87	9,973,441
1929.....	184,936	40.12	7,418,885	400,454	23.75	9,512,457
1930.....	164,033	40.18	6,590,552	362,661	23.64	8,573,329
1931.....	153,583	36.02	5,532,088	336,051	21.83	7,335,136
1932.....	145,076	30.62	4,460,900	303,331	19.27	5,845,745
1933.....	147,838	29.89	4,418,762	302,151	19.04	5,751,977
1934.....	145,356	32.88	4,779,927	293,191	22.13	6,487,047
1935.....	134,662	36.40	4,901,960	264,164	25.35	6,695,579
1936.....	118,887	42.13	5,009,187	231,029	30.10	6,956,045

CATTLE—1935
Tax Levies Extended Against 33⅓% of Assessed Value

	Beef			Purebred		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	1,034	\$53.95	\$ 55,780	124	\$56.45	\$ 7,000
Big Horn.....	.....	.....	.....	621	14.71	27,765
Blaine.....	.....	.....	.....	173	45.75	7,915
Broadwater.....	.....	.....	.....	307	49.26	15,125
Carbon.....	.....	.....	.....	253	47.85	12,105
Carter.....	4	35.00	140	251	50.00	12,550
Cascade.....	.....	.....	.....	1,112	50.03	55,630
Chouteau.....	103	39.27	4,045	388	50.18	19,470
Custer.....	.....	.....	.....	203	50.00	10,150
Daniels.....	.....	.....	.....	114	49.08	5,595
Dawson.....	.....	.....	.....	220	50.00	11,000
Deer Lodge.....	101	31.39	3,170	11	49.55	545
Fallon.....	.....	.....	.....	51	50.00	2,550
Fergus.....	260	40.00	10,400	1,209	50.02	60,475
Flathead.....	.....	.....	.....	102	49.56	5,055
Gallatin.....	.....	.....	.....	1,791	44.58	79,835
Glacier.....	.....	.....	.....	159	50.00	7,950
Glacier.....	.....	.....	.....	50	49.00	2,450
Golden Valley.....	.....	.....	.....	211	50.17	10,585
Granite.....	.....	.....	.....	391	50.00	19,550
Hill.....	63	35.32	2,225	149	63.66	9,485
Jefferson.....	20	43.75	875	212	52.45	11,120
Judith Basin.....	.....	.....	.....	1,429	53.40	76,315
Lake.....	.....	.....	.....	137	47.88	6,560
Lewis & Clark.....	98	51.38	5,035	264	49.11	12,965
Liberty.....	.....	.....	.....	.....	.....	.....
Lincoln.....	.....	.....	.....	50	50.00	2,500
Madison.....	.....	.....	.....	583	34.96	20,380
McCone.....	.....	.....	.....	78	43.08	3,360
Meagher.....	.....	.....	.....	692	35.79	24,768
Mineral.....	105	30.00	3,150	10	50.00	500
Missoula.....	.....	.....	.....	85	57.82	4,915
Musselshell.....	44	50.00	2,200	82	50.00	4,100
Park.....	.....	.....	.....	1,197	50.13	60,000
Petroleum.....	.....	.....	.....	110	50.00	5,500
Phillips.....	.....	.....	.....	404	49.96	20,180
Pondera.....	.....	.....	.....	219	56.39	12,350
Powder River.....	.....	.....	.....	62	50.00	3,100
Powell.....	25	32.20	805	56	45.80	2,565
Prairie.....	.....	.....	.....	71	49.79	3,535
Ravalli.....	142	52.24	7,418	835	39.05	32,608
Richland.....	.....	.....	.....	198	50.28	9,955
Roosevelt.....	90	20.94	1,885	.....	.....	.....
Rosebud.....	.....	.....	.....	310	50.00	15,500
Sanders.....	102	30.20	3,080	166	44.40	7,370
Sheridan.....	.....	.....	.....	260	49.90	12,975
Silver Bow.....	37	30.68	1,135	46	60.65	2,790
Stillwater.....	.....	.....	.....	510	40.89	20,855
Sweet Grass.....	.....	.....	.....	1,041	34.17	35,572
Teton.....	11	55.00	605	779	50.00	38,950
Toole.....	.....	.....	.....	92	50.00	4,600
Treasure.....	.....	.....	.....	129	50.00	6,450
Valley.....	.....	.....	.....	219	50.00	10,950
Wheatland.....	.....	.....	.....	121	50.00	6,050
Wilcox.....	.....	.....	.....	186	49.78	9,260
Yellowstone.....	2,728	56.62	154,464	322	60.00	19,320
THE STATE.....	1,967	\$51.62	\$256,412	18,845	\$47.26	\$ 890,708

CATTLE—1936

Tax Levies Extended Against 33¹/₃% of Assessed Value

	Beef			Purebred		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	1,979	\$49.96	\$ 98,875	105	\$60.25	\$ 6,325
Big Horn	11	35.00	385	631	75.00	47,325
Blaine	.....	.....	.....	129	50.00	6,450
Broadwater	.....	.....	.....	226	75.00	16,950
Carbon	.....	.....	.....	196	75.19	14,738
Carter	5	45.00	225	246	75.00	18,450
Cascade	.....	.....	.....	1,030	75.00	77,250
Chouteau	38	30.92	1,175	333	50.00	16,650
Custer	.....	.....	.....	172	75.00	12,900
Daniels	.....	.....	.....	92	66.41	6,110
Dawson	.....	.....	.....	223	50.00	11,150
Deer Lodge	322	30.73	9,895	36	61.25	2,245
Fallon	5	34.00	170	36	73.06	2,630
Fergus	50	45.50	2,275	1,278	75.07	95,940
Flathead	.....	.....	.....	169	70.09	11,845
Gallatin	.....	.....	.....	1,539	66.34	102,110
Garfield	.....	.....	.....	117	56.25	6,581
Glacier	.....	.....	.....	41	50.00	2,050
Golden Valley	.....	.....	.....	199	49.76	9,902
Granite	396	53.92	21,354	234	75.00	17,550
Hill	6	36.67	220	148	53.61	7,935
Jefferson	.....	.....	.....	187	74.51	13,935
Judith Basin	.....	.....	.....	1,253	61.73	77,350
Lake	.....	.....	.....	176	61.00	11,265
Lewis & Clark	54	49.20	2,655	213	58.57	12,475
Liberty	.....	.....	.....	.....	.....	.....
Lincoln	.....	.....	.....	40	72.25	2,890
Madison	.....	.....	.....	459	44.11	20,245
McCone	.....	.....	.....	48	70.42	3,380
Meagher	.....	.....	.....	897	41.07	36,840
Mineral	86	56.35	4,846	10	50.00	500
Missoula	172	25.00	4,300	93	74.95	6,970
Musselshell	.....	.....	.....	126	60.13	7,576
Park	66	42.50	2,805	1,016	72.74	73,900
Petroleum	.....	.....	.....	105	75.00	7,875
Phillips	.....	.....	.....	416	75.06	31,225
Pondera	.....	.....	.....	170	54.85	9,325
Powder River	3,935	30.00	118,170	209	75.00	15,675
Powell	.....	.....	.....	39	59.10	2,305
Prairie	.....	.....	.....	51	75.00	3,825
Ravalli	305	50.52	15,410	736	41.10	30,252
Richland	.....	.....	.....	201	69.60	13,990
Roosevelt	131	32.21	4,220	.....	.....	.....
Rosebud	.....	.....	.....	216	75.00	16,200
Sanders	183	25.98	4,755	172	74.91	12,885
Sheridan	.....	.....	.....	268	75.59	20,258
Silver Bow	15	35.67	535	5	81.00	405
Stillwater	.....	.....	.....	416	55.80	23,211
Sweet Grass	.....	.....	.....	686	36.48	25,025
Teton	7	75.00	525	929	75.00	69,675
Toole	.....	.....	.....	51	75.00	3,825
Treasure	.....	.....	.....	137	75.18	10,300
Valley	.....	.....	.....	180	75.00	13,500
Wheatland	.....	.....	.....	99	75.00	7,425
Wibaux	.....	.....	.....	164	75.00	12,300
Yellowstone	2,235	50.00	111,750	300	60.00	18,000
THE STATE	10,005	\$40.43	\$404,545	17,248	\$64.23	\$1,107,893

*Stock Cattle.

1927	10,293	\$51.08	\$525,777	10,212	\$73.46	\$ 750,211
1928	8,921	56.10	500,476	11,948	78.50	937,969
1929	11,294	64.38	727,081	14,846	81.20	1,205,495
1930	7,386	59.35	438,369	15,733	78.84	1,240,343
1931	4,894	51.57	252,376	16,545	71.42	1,181,698
1932	3,323	39.73	132,035	15,899	53.56	851,564
1933	12,278	24.90	305,754	16,201	48.63	787,884
1934	12,540	25.86	324,355	17,136	43.86	751,547
1935	4,967	51.62	256,412	18,845	47.26	890,708
1936	10,005	40.43	404,545	17,248	64.23	1,107,893

CATTLE—1935
Tax Levies Extended Against 33⅓% of Assessed Value

	Coming Yearlings			Coming 2-Year Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	21,301	\$14.71	\$ 313,275	12,211	\$19.98	\$ 244,015
Big Horn	19,388	14.20	275,230	10,177	20.08	204,311
Blaine	14,035	15.02	210,815	7,865	20.09	158,030
Broadwater	3,660	15.00	54,924	2,360	22.34	52,730
Carbon	6,282	15.02	94,387	3,380	20.20	68,285
Carter	5,588	15.00	83,820	3,212	20.00	64,240
Cascade	10,122	14.77	149,510	6,449	20.03	129,145
Chouteau	17,061	15.03	256,375	8,131	20.11	163,483
Custer	2,453	15.19	37,046	2,108	19.98	42,120
Daniels	3,616	14.58	52,745	2,481	19.85	49,272
Dawson	3,355	15.00	50,325	2,701	20.00	54,020
Deer Lodge	1,029	15.00	15,435	662	19.83	13,130
Fallon	2,009	15.00	30,135	1,440	19.82	28,540
Fergus	19,376	15.00	290,715	10,569	20.01	211,480
Flathead	3,057	15.00	45,870	2,284	20.06	45,820
Gallatin	7,581	15.14	114,770	3,864	20.04	77,450
Garfield	8,683	15.00	130,245	4,860	20.00	97,200
Glacier	2,183	14.99	32,730	1,652	20.13	33,249
Golden Valley	3,819	14.80	56,534	2,251	19.99	45,002
Granite	4,264	15.00	63,960	2,698	20.00	53,960
Hill	7,805	15.18	118,446	3,997	20.15	80,558
Jefferson	3,148	15.47	48,702	2,053	20.21	41,499
Judith Basin	8,205	15.00	123,075	3,951	20.00	79,020
Lake	5,849	15.00	87,735	3,410	20.02	68,280
Lewis & Clark	6,509	15.64	101,815	4,400	20.85	91,755
Liberty	4,829	15.00	72,430	2,629	20.00	52,580
Lincoln	1,418	14.97	21,225	917	20.00	18,340
Madison	10,219	15.06	153,915	6,375	19.94	127,095
McCone	3,932	15.00	58,980	3,000	20.00	60,000
McGher	5,805	12.00	69,660	4,262	18.00	76,716
Mineral	175	15.00	2,625	120	20.00	2,400
Missoula	7,268	15.50	112,665	2,170	20.00	43,400
Musselshell	5,373	15.00	80,595	3,567	20.00	71,355
Park	6,382	15.03	95,940	3,198	19.43	62,145
Petroleum	4,743	15.00	71,145	2,664	20.00	53,280
Phillips	13,653	15.00	204,795	7,467	20.00	149,340
Pondera	6,248	14.24	88,971	4,185	19.67	82,319
Powder River	5,704	14.99	85,530	3,499	20.00	69,980
Powell	4,048	14.95	60,537	3,639	20.07	73,051
Prairie	937	15.02	14,071	821	19.91	16,344
Ravalli	5,467	12.13	66,308	4,682	20.01	93,677
Richland	4,267	15.02	64,078	2,787	20.04	55,839
Roosevelt	4,171	15.02	62,657	3,002	20.02	60,086
Rosebud	6,099	14.97	91,276	3,882	19.97	77,520
Sanders	4,425	15.10	66,811	3,184	20.10	64,016
Sheridan	2,966	15.00	44,495	2,368	20.00	47,360
Silver Bow	824	15.13	12,470	609	20.90	12,730
Stillwater	9,743	12.00	116,897	6,067	16.30	98,902
Sweet Grass	8,661	13.05	113,037	4,327	19.17	82,965
Teton	9,907	15.00	148,605	6,200	20.00	124,000
Toole	6,697	15.01	100,540	3,667	20.01	73,330
Treasure	2,704	15.00	40,550	1,713	20.00	34,260
Valley	7,953	15.00	119,295	5,174	20.00	103,480
Wheatland	4,304	15.00	64,555	2,487	20.00	49,740
Wibaux	1,802	15.00	27,030	1,269	20.03	25,420
Yellowstone	9,500	15.00	142,500	5,460	20.00	109,200
THE STATE	360,602	\$14.73	\$5,312,900	214,557	\$19.88	\$4,267,524

CATTLE—1936

	Coming Yearlings			Coming 2-Year-Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	14,925	\$19.68	\$ 293,665	13,566	\$21.28	\$ 289,320
Big Horn	15,429	20.00	308,580	11,865	25.00	296,625
Blaine	11,680	15.00	175,200	5,615	20.00	112,300
Broadwater	2,985	19.92	59,470	1,975	25.00	49,375
Carbon	5,744	20.02	115,013	2,972	25.45	75,650
Carter	8,116	20.00	162,320	2,286	25.00	57,150
Cascade	8,181	20.00	163,640	1,971	25.11	49,480
Chouteau	12,045	15.01	180,825	4,718	20.00	94,360
Custer...	4,274	21.50	91,945	1,595	25.14	40,100
Daniels	3,162	19.54	61,784	1,791	21.96	44,705
Dawson	4,270	20.00	85,400	2,190	25.00	54,750
Deer Lodge	828	19.92	16,495	543	24.97	13,560
Fallon	3,114	20.07	62,505	1,484	25.33	37,590
Fergus...	13,001	20.00	260,020	7,268	25.00	181,705
Flathead	2,623	19.99	52,440	1,885	25.09	47,300
Gallatin	6,130	20.33	124,660	1,007	25.09	25,270
Garfield	5,433	15.00	81,495	2,832	18.75	53,100
Glacier	1,624	15.05	24,440	877	19.93	17,480
Golden Valley	2,905	14.98	43,510	1,739	19.98	34,751
Granite	1,116	20.00	22,320	2,265	25.00	56,625
Hill	5,730	15.18	86,970	2,918	20.06	58,530
Jefferson	2,631	20.15	53,020	1,676	21.88	41,700
Judith Basin	6,585	20.61	135,700	3,769	25.00	94,225
Lake...	5,675	20.04	113,725	3,280	25.82	84,685
Lewis & Clark	5,602	15.09	84,515	3,294	20.93	68,955
Liberty	3,245	15.00	48,675	1,354	20.00	27,080
Lincoln	1,356	20.00	27,120	765	25.00	19,125
Madison	8,866	18.22	161,660	5,947	21.96	130,445
McClone	4,533	20.00	90,660	2,112	25.00	52,800
Meagher	4,275	15.00	64,125	3,569	20.00	71,380
Mineral	300	10.00	3,000	140	20.00	2,800
Missoula	2,638	20.00	52,760	2,225	25.00	55,625
Musselshell	3,828	16.01	61,268	2,416	20.07	48,500
Park	5,587	20.04	111,955	2,851	25.46	72,580
Petroleum	1,954	20.00	39,080	1,236	25.00	30,900
Phillips	9,486	20.05	190,160	4,049	25.03	101,370
Pondera	3,864	20.07	77,550	2,086	24.78	51,695
Powder River	7,647	20.00	152,940	2,689	25.00	67,225
Powell	3,095	19.95	61,760	3,457	24.72	85,470
Prairie	2,024	20.00	40,480	742	25.00	18,550
Ravalli...	5,413	13.67	73,970	4,013	21.63	86,798
Richland	4,733	19.94	94,395	2,825	25.15	71,035
Roosevelt	4,266	15.03	64,101	2,322	20.07	46,595
Rosebud	6,464	20.05	129,580	3,248	25.01	81,230
Sanders	1,040	20.06	20,825	3,081	24.66	75,970
Sheridan...	3,479	20.00	69,685	1,915	25.00	47,870
Silver Bow	827	20.00	16,540	409	25.02	10,235
Stillwater	7,522	16.05	120,717	1,155	20.19	23,372
Sweet Grass	6,574	15.34	100,825	3,297	19.99	65,901
Teton	7,409	20.00	148,180	1,737	25.00	43,425
Toole	4,071	20.00	81,425	2,166	25.00	54,185
Treasure...	2,175	20.01	43,515	1,666	25.00	41,650
Valley	7,460	20.00	149,200	3,631	25.00	90,775
Wheatland	3,107	20.00	62,140	1,795	25.00	44,875
Wibaux	2,375	19.96	47,405	1,189	25.60	30,440
Yellowstone	9,420	20.00	188,400	5,240	25.00	131,000
THE STATE	299,231	\$18.65	\$5,581,643	172,708	\$23.76	\$4,104,012
1927	256,963	\$20.22	\$5,196,613	164,398	\$30.09	\$4,946,571
1928	265,686	24.95	6,630,562	166,880	35.12	5,861,304
1929	283,391	25.90	7,365,051	163,432	36.53	5,969,979
1930	290,398	25.55	7,419,663	162,954	36.18	5,895,393
1931	296,352	22.15	6,563,517	171,431	30.28	5,190,794
1932	307,302	16.70	5,140,586	165,391	22.88	3,784,072
1933	344,812	14.86	5,124,485	207,767	19.93	4,140,542
1934	303,833	12.02	4,853,616	246,814	18.00	4,442,665
1935	360,602	14.73	5,312,900	214,557	19.88	4,267,521
1936	299,231	18.65	5,581,643	172,708	23.76	4,104,012

CATTLE—1935

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Coming 3-Yr. Old Steers and Stock Bulls			Stock and Range Cows 3 Yrs. Old and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	3,015	\$34.67	\$ 104,517	25,597	\$22.03	\$ 563,854
Big Horn.....	2,078	32.22	66,948	28,720	21.88	631,217
Blaine.....	1,896	35.06	66,478	16,900	21.90	370,200
Broadwater.....	464	34.94	16,214	5,839	22.04	130,918
Carbon.....	1,098	34.29	37,652	8,587	21.80	187,123
Carter.....	584	35.00	20,440	12,011	22.00	264,242
Cascade.....	1,885	35.23	66,400	15,227	22.18	337,674
Chouteau.....	2,238	35.12	78,596	24,001	22.11	530,674
Custer.....	656	34.18	22,422	8,779	22.18	194,712
Daniels.....	385	34.78	13,394	5,163	22.01	113,674
Dawson.....	637	35.00	22,295	6,807	22.00	149,754
Deer Lodge.....	287	33.00	9,470	1,219	22.11	26,955
Fallon.....	362	35.00	12,670	3,732	22.00	82,104
Fergus.....	2,138	35.04	74,905	28,191	22.00	620,249
Flathead.....	412	34.96	14,405	3,417	22.13	75,635
Gallatin.....	511	35.81	18,306	9,038	22.08	199,590
Garfield.....	863	35.00	30,205	11,298	22.00	248,556
Glacier.....	291	34.94	10,168	3,550	21.82	77,470
Golden Valley.....	385	34.56	13,305	4,747	21.97	104,275
Granite.....	517	35.00	18,095	6,000	22.00	132,000
Hill.....	672	32.92	22,124	12,031	22.19	267,037
Jefferson.....	100	35.58	3,558	4,487	22.13	99,306
Judith Basin.....	395	35.00	13,825	11,348	22.00	249,656
Lake.....	553	34.03	18,820	5,110	22.04	112,640
Lewis & Clark.....	1,187	34.62	41,095	10,098	22.35	225,680
Liberty.....	633	35.00	22,155	6,884	22.00	151,433
Lincoln.....	86	34.96	3,007	1,785	22.06	39,387
Madison.....	814	33.85	27,555	15,925	22.32	355,515
McCone.....	1,034	35.00	36,190	5,649	22.00	124,278
Meagher.....	948	30.00	28,440	10,165	20.00	203,300
Mineral.....	150	35.00	5,250	125	24.16	3,020
Missoula.....	173	35.00	6,055	3,056	22.00	67,232
Musselshell.....	854	35.04	29,925	6,915	22.96	158,785
Park.....	.....	.....	.....	8,604	22.57	194,234
Petroleum.....	515	35.00	18,025	5,659	22.00	124,198
Phillips.....	1,293	35.04	45,305	18,739	22.01	412,499
Pondera.....	803	34.30	27,550	7,468	23.49	175,423
Powder River.....	1,160	35.00	40,600	16,160	22.00	355,520
Powell.....	671	30.34	20,356	7,142	22.15	158,167
Prairie.....	210	35.06	7,362	3,671	21.81	80,057
Ravalli.....	535	34.18	18,287	3,749	21.98	82,410
Richland.....	508	35.06	17,810	8,681	22.01	191,073
Roosevelt.....	464	36.02	16,715	7,207	22.05	158,937
Rosebud.....	787	35.51	27,947	9,778	21.95	214,643
Sanders.....	959	30.89	29,622	4,464	22.21	99,152
Sheridan.....	340	35.04	11,912	6,553	22.00	144,164
Silver Bow.....	205	40.05	8,210	937	22.90	21,160
Stillwater.....	621	29.19	18,130	11,249	20.21	227,360
Sweet Grass.....	481	29.23	14,061	11,325	19.35	219,109
Teton.....	1,200	35.00	42,000	11,835	22.00	260,370
Toole.....	239	35.06	8,380	9,862	22.04	217,316
Treasure.....	248	35.06	8,695	3,452	22.00	75,943
Valley.....	1,318	35.00	46,130	11,862	22.00	260,964
Wheatland.....	589	35.00	20,615	6,127	22.00	134,794
Wibaux.....	317	33.53	10,630	2,715	22.08	59,960
Yellowstone.....	1,422	30.00	42,660	8,300	22.00	182,597
THE STATE.....	43,256	\$34.16	\$1,477,980	508,040	\$21.94	\$11,148,825

CATTLE—1936

	Coming 3-Year-Old Steers and Over and Stock Bulls			Stock and Range Cows—3 Years Old and Over		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	2,724	\$44.60	\$ 121,485	22,512	\$31.53	\$ 709,830
Big Horn.....	2,456	45.00	110,520	25,853	30.00	775,590
Blaine.....	1,179	35.00	41,265	14,764	21.98	324,476
Broadwater.....	332	44.37	14,730	6,325	26.03	164,660
Carbon.....	924	44.34	40,975	7,260	30.14	218,835
Carter.....	415	45.00	18,675	12,395	20.00	247,850
Cascade.....	1,060	45.11	47,850	12,546	30.26	379,660
Chouteau.....	1,147	35.09	40,250	18,807	22.01	411,027
Custer.....	441	45.28	19,970	9,457	30.26	286,200
Daniels.....	201	43.11	8,665	4,410	29.65	130,771
Dawson.....	363	45.00	16,335	7,632	25.00	190,800
Deer Lodge.....	164	37.38	6,130	1,156	28.93	33,440
Fallon.....	413	44.94	18,560	4,651	29.95	139,290
Fergus.....	1,180	45.03	53,135	24,233	30.00	726,990
Flathead.....	333	44.62	14,860	3,361	29.96	100,685
Gallatin.....	467	45.07	21,050	6,914	30.19	208,760
Jarvis.....	265	33.75	8,943	8,169	22.50	183,802
Glacier.....	125	33.58	4,197	2,789	22.13	61,709
Golden Valley.....	139	35.04	4,870	4,174	21.88	91,761
Granite.....	259	45.00	11,655	5,839	30.00	175,170
Hill.....	294	34.74	10,215	10,053	21.96	220,780
Jefferson.....	117	45.04	5,270	4,111	30.87	126,915
Judith Basin.....	247	48.22	11,910	10,295	30.00	308,850
Lake.....	388	42.99	16,680	4,066	29.97	121,845
Lewis & Clark.....	913	34.61	31,595	9,198	21.54	198,185
Liberty.....	302	35.00	10,570	5,435	22.00	119,570
Lincoln.....	73	44.59	3,255	1,527	30.00	45,810
Madison.....	738	42.93	31,685	13,306	28.16	374,705
McCone.....	614	45.00	27,630	5,868	30.00	176,040
Meagher.....	709	35.00	24,815	9,876	22.00	217,272
Mineral.....	150	30.00	4,500	150	20.00	3,000
Missoula.....	245	41.59	10,180	29,68	30.00	89,040
Musselshell.....	356	36.07	12,840	6,781	24.00	162,744
Park.....	.....	.....	.....	8,002	30.30	242,780
Petroleum.....	142	45.00	6,390	3,164	30.00	94,920
Phillips.....	363	45.37	16,470	14,933	30.06	448,975
Pondera.....	388	43.35	16,820	5,076	31.03	157,489
Powder River.....	900	45.00	40,500	13,752	30.00	412,560
Powell.....	399	44.87	17,905	7,946	30.63	243,418
Prairie.....	177	45.00	7,965	4,610	30.00	138,300
Ravalli.....	474	35.14	16,655	3,632	29.97	108,857
Richland.....	289	42.28	12,220	8,159	29.87	243,726
Roosevelt.....	366	35.46	12,980	6,745	22.01	148,463
Rosebud.....	533	44.96	23,965	11,179	30.02	335,540
Sandets.....	814	44.71	36,395	4,109	29.75	122,260
Sheridan.....	357	45.21	16,143	5,236	30.00	157,400
Silver Bow.....	138	40.00	5,520	793	30.20	23,950
Stillwater.....	414	40.38	16,717	9,147	25.36	231,915
Sweet Grass.....	454	30.49	17,475	9,229	20.22	186,650
Teton.....	499	45.00	22,455	9,400	30.00	282,000
Toole.....	181	44.86	8,120	7,217	30.02	216,710
Treasure.....	176	44.46	7,825	3,420	30.01	102,630
Valley.....	533	45.00	23,985	11,188	30.00	335,640
Wheatland.....	345	45.00	15,525	5,952	30.00	151,560
Yibaux.....	153	45.13	6,905	2,845	30.14	85,755
Yellowstone.....	1,258	30.00	37,740	6,778	31.44	213,117
THE STATE.....	29,086	\$41.67	\$1,211,940	448,493	\$27.96	\$2,537,797
1927.....	46,932	\$46.38	\$2,176,787	365,875	\$31.07	\$11,366,214
1928.....	42,652	50.08	2,135,988	356,368	35.76	12,742,831
1929.....	37,036	54.72	2,026,532	372,793	37.44	13,957,637
1930.....	34,907	52.83	1,844,296	392,180	36.74	14,497,714
1931.....	32,575	48.36	1,575,491	410,813	35.35	14,521,478
1932.....	25,960	38.09	988,263	432,578	25.12	10,868,031
1933.....	40,464	33.47	1,354,478	485,253	21.33	10,351,586
1934.....	55,047	29.83	1,642,404	566,400	19.12	10,829,604
1935.....	43,256	34.16	1,477,980	508,040	21.94	11,148,825
1936.....	29,086	41.67	1,211,940	448,493	27.96	12,537,797

CATTLE—1935

Tax Levies Extended Against 33⅓% of Assessed Value

	Dairy Cattle			All Cattle		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	861	\$34.40	\$ 29,620	64,143	\$20.55	\$ 1,318,061
Big Horn	1,440	34.88	50,233	62,224	20.12	1,255,704
Blaine	1,488	31.91	47,495	42,357	20.82	860,933
Broadwater	839	33.33	27,970	13,569	21.85	297,881
Carbon	1,630	35.15	57,300	21,230	21.52	456,852
Carter	450	35.00	15,750	22,100	20.87	461,182
Cascade	1,883	34.89	170,352	39,678	22.90	908,711
Chouteau	1,013	35.03	35,490	52,935	20.56	1,088,133
Custer	561	34.63	19,430	14,760	22.08	325,880
Daniels	688	34.66	23,850	12,447	20.77	258,530
Dawson	522	35.00	18,270	14,242	21.46	305,664
Deer Lodge	893	49.67	39,885	4,112	26.41	108,590
Fallon	1,709	35.00	59,815	9,303	23.20	215,814
Fergus	1,094	35.01	38,300	62,837	20.79	1,306,524
Flathead	4,023	34.85	140,225	13,295	24.60	327,010
Gallatin	6,025	35.02	211,005	28,810	24.33	700,950
Garfield	80	36.00	2,880	25,943	19.93	517,036
Glacier	251	29.78	7,475	7,977	20.50	163,542
Golden Valley	236	24.83	5,859	11,649	20.22	235,560
Granite	1,115	35.02	39,045	14,985	21.80	326,610
Hill	806	38.32	30,890	25,523	20.80	530,765
Jefferson	1,994	39.27	78,300	12,014	23.59	283,360
Judith Basin	1,633	35.00	57,155	26,961	22.22	599,046
Lake	5,760	34.86	200,815	20,819	23.77	494,850
Lewis & Clark	1,553	37.64	58,460	24,109	22.27	536,805
Liberty	7	25.00	175	14,982	19.94	298,773
Lincoln	1,219	34.94	42,595	5,475	23.20	127,054
Madison	879	36.34	31,945	34,795	20.59	716,405
McCone	1,942	35.00	68,470	14,735	21.67	319,278
Meagher	240	25.02	6,005	22,112	18.49	408,889
Mineral	233	30.71	7,155	918	26.25	24,100
Missoula	2,134	35.00	74,690	14,886	20.75	308,957
Musselshell	305	35.18	10,730	17,140	20.87	357,690
Park	2,475	34.77	86,045	21,856	22.80	498,364
Petroleum	95	35.00	3,325	13,786	20.00	275,773
Phillips	537	35.06	18,829	42,093	20.22	850,953
Pondera	2,020	34.75	70,187	20,943	21.81	456,800
Powder River	449	35.00	15,715	27,034	21.10	570,445
Powell	948	34.54	32,744	10,529	21.07	222,225
Prarie	79	32.90	2,599	5,789	21.41	123,971
Ravalli	8,236	24.82	204,462	23,646	21.36	505,170
Richland	308	35.03	10,789	16,749	20.87	349,544
Roosevelt	932	34.99	32,610	15,866	20.98	332,890
Rosebud	639	34.13	21,808	21,495	20.87	448,694
Sanders	2,329	35.55	82,788	15,629	22.58	352,839
Sheridan	2,024	35.00	70,840	14,511	22.86	331,746
Silver Bow	1,725	45.28	78,115	4,383	31.24	136,910
Stillwater	2,013	25.60	51,544	30,203	17.67	533,688
Sweet Grass	1,831	34.13	62,495	27,666	19.06	527,239
Teton	3,030	25.14	76,160	32,962	20.95	690,690
Toole				20,557	19.67	404,256
Treasure	221	35.23	7,786	8,467	20.51	173,684
Valley	1,656	35.00	57,960	28,182	21.25	598,779
Wheatland	367	35.00	12,845	13,995	20.62	288,599
Wibaux	1,293	35.70	46,160	7,582	23.54	178,460
Yellowstone	3,644	36.58	133,307	31,446	25.00	786,148
THE STATE	84,367	\$33.84	\$2,851,747	1,234,634	\$21.23	\$26,209,006

CATTLE—1936

	Dairy Cattle			All Cattle		
	Number	Average Value	Value	Number	Average Value	Value
Beaverhead	1,111	\$37.93	\$ 42,135	56,922	\$28.11	\$ 1,601,635
Big Horn	1,552	10.00	62,080	57,797	27.62	1,604,105
Blaine	1,150	35.00	50,750	34,817	20.10	710,141
Broadwater	838	10.00	33,530	12,681	26.71	338,715
Carbon	1,561	10.20	62,745	18,657	28.30	527,956
Carter	378	40.00	15,120	23,841	27.00	643,790
Cascade	4,398	10.00	176,300	32,186	30.03	975,500
Chouteau	783	35.00	27,410	37,871	20.15	774,697
Custer	531	40.50	21,505	16,170	28.70	472,620
Daniels	687	39.73	27,293	10,343	27.01	279,328
Dawson	135	15.00	6,075	14,813	24.61	364,510
Deer Lodge	795	50.10	39,830	5,814	31.63	121,595
Ellison	1,601	10.00	64,040	11,301	28.73	324,785
Fergus	788	10.00	31,520	47,798	28.28	1,351,595
Flathead	3,608	39.97	144,205	11,979	31.00	371,335
Gallatin	5,189	10.05	207,825	21,246	31.51	761,675
Garfield	71	33.75	2,497	16,890	19.92	336,118
Glacier	273	35.00	9,580	5,729	20.85	119,453
Golden Valley	222	29.43	6,531	9,378	20.40	191,328
Granite	919	10.00	36,760	14,028	28.62	401,434
Hill	583	41.70	24,310	19,732	20.73	408,960
Jefferson	1,804	13.13	77,815	10,526	30.27	318,665
Judith Basin	1,087	10.00	13,480	23,236	28.00	671,515
Lake	5,602	39.31	223,755	15,187	29.81	471,955
Lewis & Clark	1,300	38.58	50,153	20,574	21.80	448,535
Liberty	6	35.00	210	10,312	19.93	206,105
Lincoln	1,261	10.00	50,440	5,022	29.60	118,650
Madison	1,041	35.93	37,400	30,387	25.19	774,510
McCone	956	10.00	38,240	14,131	27.51	388,750
Meagher	203	25.00	5,075	19,529	21.48	419,507
Mineral	100	30.00	3,000	936	23.13	21,646
Missoula	1,847	40.00	73,880	10,248	28.68	293,955
Musselshell	280	32.03	8,968	13,787	21.90	301,896
Nankin	2,354	39.77	93,620	19,876	30.07	597,640
Petroleum	56	10.00	2,240	6,657	27.25	181,405
Phillips	477	10.37	19,260	29,724	27.17	807,460
Pondera	1,755	10.17	70,503	13,339	28.71	383,382
Powder River	407	10.00	16,280	29,543	27.87	823,350
Powell	836	30.62	33,125	45,772	28.15	443,983
Prairie	48	10.00	1,920	7,652	27.58	211,040
Ravalli	7,078	35.32	249,970	21,651	26.88	581,912
Richland	283	38.01	10,756	16,490	27.05	116,122
Roosevelt	875	35.15	30,755	11,705	20.89	207,114
Rosebud	667	38.85	25,910	22,307	27.45	612,125
Sanders	2,118	10.22	85,190	11,517	28.83	418,480
Sheridan	3,010	39.77	119,710	14,265	30.22	431,066
Silver Bow	1,740	42.31	73,620	3,927	33.31	130,805
Stillwater	1,816	34.95	64,515	23,500	23.02	540,977
Sweet Grass	1,676	32.05	53,715	21,916	20.51	449,591
Teton	2,550	33.13	84,488	25,531	28.43	725,748
Toole				13,686	26.62	361,335
Treasure	194	40.08	7,775	7,768	27.51	213,695
Valley	1,508	40.00	60,320	21,500	27.49	673,420
Wheatland	348	40.00	13,920	10,746	27.49	295,445
Wilbax	1,170	39.97	16,770	7,896	29.07	229,575
Yellowstone	3,037	41.25	125,265	28,268	29.19	825,272
THE STATE	76,996	\$38.89	\$2,994,089	1,053,767	\$26.52	\$27,941,829
1927	78,086	\$51.23	\$4,077,530	932,759	\$31.13	\$29,039,706
1928	79,790	53.84	4,296,011	932,245	35.51	33,105,141
1929	84,440	56.72	4,789,623	967,232	37.26	36,041,404
1930	85,199	55.41	4,720,585	988,757	36.38	35,966,363
1931	84,241	18.59	4,093,088	1,016,851	32.82	33,378,442
1932	79,504	39.04	3,103,517	1,030,557	24.11	24,868,068
1933	84,943	33.73	2,865,491	1,191,718	20.92	24,930,220
1934	87,595	29.62	2,594,306	1,389,365	18.31	25,438,497
1935	81,367	33.87	2,854,717	1,231,634	21.23	26,209,006
1936	76,996	38.89	2,994,089	1,053,767	26.52	27,941,829

SHEEP—1935

Tax Levies Extended Against 33⅓% of Assessed Value

	Stock Bucks			Purebreds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	4,734	\$4.57	\$ 21,658	114	\$9.21	\$ 1,050
Big Horn.....	1,179	5.00	5,895	40	3.75	150
Blaine.....	2,396	5.00	11,555	.....	.....	.....
Broadwater.....	.....	.....	.....	245	5.95	1,460
Carbon.....	687	5.14	3,536	.....	.....	.....
Carter.....	2,665	5.00	13,325	169	10.00	1,090
Cascade.....	900	9.73	8,760	.....	.....	.....
Chouteau.....	1,201	4.27	5,125	12	25.00	300
Custer.....	513	5.00	2,565	.....	.....	.....
Daniels.....	191	4.90	937	.....	.....	.....
Dawson.....	592	5.00	2,960	.....	.....	.....
Deer Lodge.....	8	5.63	45	67	10.15	680
Fallon.....	344	5.51	1,895	.....	.....	.....
Fergus.....	1,307	5.00	6,535	78	10.06	785
Flathead.....	285	5.00	1,425	282	10.00	2,820
Gallatin.....	2,505	7.28	18,235	.....	.....	.....
Garfield.....	1,533	5.00	7,665	.....	.....	.....
Glacier.....	1,443	5.00	7,215	.....	.....	.....
Golden Valley.....	400	4.96	1,984	17	10.00	170
Granite.....	217	5.00	1,085	26	10.00	260
Hill.....	249	5.84	1,455	46	10.00	460
Jefferson.....	206	6.04	1,245	.....	.....	.....
Judith Basin.....	487	5.00	2,435	523	10.00	5,230
Lake.....	.....	.....	.....	.....	.....	.....
Lewis & Clark.....	.....	.....	.....	.....	.....	.....
Liberty.....	428	5.00	2,138	.....	.....	.....
Lincoln.....	21	5.00	105	2	10.00	20
Madison.....	2,570	5.03	12,915	625	5.64	3,525
McCone.....	549	5.00	2,750	.....	.....	.....
Mcagher.....	1,765	5.00	8,825	.....	.....	.....
Mineral.....	.....	.....	.....	.....	.....	.....
Missoula.....	154	5.00	770	.....	.....	.....
Musselshell.....	488	5.04	2,460	.....	.....	.....
Park.....	1,176	5.00	5,885	83	10.00	830
Petroleum.....	661	5.00	3,305	.....	.....	.....
Phillips.....	1,590	5.28	8,401	.....	.....	.....
Pondera.....	543	5.00	2,715	59	10.00	590
Powder River.....	938	5.00	4,690	.....	.....	.....
Powell.....	1,247	5.73	7,148	.....	.....	.....
Prairie.....	369	5.00	1,845	20	10.00	200
Ravalli.....	698	4.95	3,454	5	10.00	50
Richland.....	237	5.06	1,199	.....	.....	.....
Roosevelt.....	145	5.07	735	.....	.....	.....
Rosebud.....	1,245	5.00	6,225	.....	.....	.....
Sanders.....	407	5.00	2,035	.....	.....	.....
Sheridan.....	163	5.00	815	.....	.....	.....
Silver Bow.....	338	5.01	1,695	70	6.57	460
Stillwater.....	956	4.64	4,433	264	10.00	2,640
Sweet Grass.....	857	9.80	8,400	64	10.00	640
Teton.....	1,179	5.00	5,895	.....	.....	.....
Toole.....	832	5.00	4,160	.....	.....	.....
Treasure.....	96	5.00	480	.....	.....	.....
Valley.....	2,427	5.00	12,135	55	10.00	550
Wheatland.....	1,144	5.00	5,720	12	10.00	120
Wibaux.....	209	5.00	1,045	.....	.....	.....
Yellowstone.....	1,201	7.25	8,707	.....	.....	.....
THE STATE.....	48,585	\$5.32	\$ 258,620	2,818	\$4.80	\$ 24,080

SHEEP—1936

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Stock Bucks			Purebreds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	3,695	\$5.66	\$ 20,911			
Big Horn.....	970	6.00	5,822	20	\$12.00	\$ 240
Blaine.....	3,231	5.00	16,155			
Broadwater.....				226	7.41	1,674
Carbon.....	666	6.25	4,162			
Carter.....	2,484	6.00	11,904	33	12.00	396
Cascade.....	1,354	9.44	12,785			
Chouteau.....	803	5.01	4,025			
Custer.....	440	5.35	2,356			
Daniels.....	185	6.00	1,110			
Dawson.....	579	6.00	3,474			
Deer Lodge.....	8	5.63	45	49	10.71	525
Fallon.....	366	6.00	2,196			
Fergus.....	1,275	6.00	7,650	62	12.00	744
Flathead.....	376	5.96	2,240	246	12.46	3,065
Gallatin.....	1,981	8.47	16,815			
Garfield.....	1,223	4.50	5,503			
Glacier.....	994	4.94	4,910			
Golden Valley.....	382	5.00	1,911	14	10.00	140
Granite.....	221	6.00	1,326	38	12.00	456
Hill.....	264	6.00	1,586	30	12.00	360
Jefferson.....	121	8.50	1,028			
Judith Basin.....	631	6.00	3,786	262	12.00	3,144
Lake.....						
Lewis & Clark.....						
Liberty.....	205	5.00	1,025			
Lincoln.....	22	6.00	132	1	12.00	12
Madison.....	2,998	5.98	17,923	438	9.34	4,090
McCone.....	647	6.00	3,882			
Meagher.....	1,887	5.00	9,435			
Mineral.....						
Missoula.....	88	6.60	528			
Musselshell.....	515	4.87	2,510	34	9.59	326
Nark.....	829	6.00	4,972	12	12.00	144
Petroleum.....	445	6.00	2,670			
Phillips.....	1,246	6.19	7,722			
Pondera.....	553	6.21	3,436			
Powder River.....	655	6.00	3,930			
Powell.....	1,124	6.07	6,828			
Prairie.....	528	6.00	3,168	10	12.00	120
Ravalli.....	684	6.00	4,104			
Richland.....	98	6.06	544	4	12.00	48
Roosevelt.....	102	6.16	629			
Rosebud.....	1,222	6.00	7,333			
Sanders.....	308	5.98	1,842	31	12.00	372
Sheridan.....	142	6.00	852	4	12.00	48
Silver Bow.....	326	5.32	1,735			
Stillwater.....	626	6.28	3,929	56	10.57	592
Sweet Grass.....	573	5.50	3,155	257	9.93	2,553
Teton.....	1,069	6.00	6,414	122	12.00	1,464
Toole.....	761	6.20	4,716			
Treasure.....	74	6.08	450			
Valley.....	1,915	6.00	11,490	45	12.00	540
Wheatland.....	1,040	6.00	6,240	12	12.00	144
Wibaux.....	162	6.01	975			
Yellowstone.....	1,150	7.00	8,050			
THE STATE.....	44,243	\$6.00	\$265,399	2,006	\$10.57	\$21,197
1927.....	33,310	\$11.66	\$388,334	7,898	\$16.35	\$129,100
1928.....	47,313	11.49	543,450	5,459	16.42	89,617
1929.....	60,164	11.66	701,393	4,696	18.86	88,569
1930.....	49,053	12.17	596,753	2,585	18.74	48,442
1931.....	48,349	8.07	389,976	6,912	11.04	76,292
1932.....	43,187	5.41	233,503	5,812	4.44	25,793
1933.....	45,590	4.98	226,853	7,429	6.88	51,081
1934.....	48,239	7.13	344,034	5,387	10.05	54,128
1935.....	48,595	5.32	258,620	2,818	4.80	24,080
1936.....	44,243	6.00	265,399	2,006	10.57	21,197

SHEEP—1935

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Coming Yearlings			Coming 2, 3, & 4 Yr. Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	37,740	\$3.34	\$ 125,879	88,128	\$3.55	\$ 312,731
Big Horn	29,840	2.78	57,886	36,973	3.45	124,455
Blaine	47,535	3.23	153,602	58,562	3.90	234,195
Broadwater	4,136	3.02	12,525	6,807	4.06	27,643
Carbon	11,418	3.63	41,499	17,004	4.01	68,239
Carter	14,920	3.50	52,215	68,636	4.00	274,544
Cascade	19,340	3.49	67,590	31,589	4.12	130,276
Chouteau	12,429	3.50	43,514	31,293	4.01	125,382
Custer	2,206	3.46	7,638	17,450	4.00	69,686
Daniels	3,138	3.49	10,960	6,072	3.91	23,754
Dawson	7,027	3.50	24,591	16,678	4.00	66,712
Deer Lodge	2,442	3.30	8,060	5,237	4.14	21,655
Fallon	2,361	3.50	8,275	9,550	4.00	38,200
Fergus	12,633	3.50	44,214	42,438	4.00	169,752
Flathead	4,578	3.50	16,025	5,002	3.66	18,285
Gallatin	5,045	3.47	17,490	16,211	3.95	64,080
Garfield	17,017	3.50	59,562	52,138	4.00	208,552
Glacier	24,711	3.61	89,144	32,892	3.90	128,238
Golden Valley	5,030	3.48	17,525	13,537	4.34	58,740
Granite	2,800	3.50	9,802	5,100	4.00	20,400
Hill	5,054	3.48	17,581	10,607	4.00	42,427
Jefferson	1,548	3.64	5,636	7,261	4.00	29,063
Judith Basin	8,142	3.53	29,826	20,093	4.00	80,375
Lake	.....	.....	.....	.....	.....	.....
Lewis & Clark	.....	.....	.....	.....	.....	.....
Liberty	3,060	3.50	10,711	8,939	4.00	35,758
Lincoln	.....	.....	.....	.....	.....	.....
Madison	20,094	3.49	70,060	52,446	4.02	210,630
McClone	6,430	3.50	22,505	18,357	4.00	73,428
Meagher	32,252	3.50	112,881	46,814	4.00	187,256
Mineral	.....	.....	.....	255	3.53	900
Missoula	1,398	3.50	4,893	4,635	4.00	18,540
Musselshell	8,489	3.50	29,741	13,160	4.00	52,734
Park	4,138	3.55	14,672	18,329	3.97	72,745
Petroleum	4,369	3.50	15,292	24,022	4.00	96,088
Phillips	21,980	3.54	77,809	65,130	3.80	247,494
Pondera	12,106	3.50	42,370	22,963	3.97	91,163
Powder River	5,416	3.50	18,956	23,283	4.00	93,132
Powell	12,518	3.50	43,813	22,999	4.01	92,206
Prairie	2,915	3.91	11,387	11,264	3.96	44,556
Ravalli	4,336	3.47	15,038	15,945	3.89	62,008
Richland	4,750	3.57	16,942	12,872	3.86	49,655
Roosevelt	.....	.....	.....	.....	.....	.....
Rosebud	13,155	3.48	45,726	43,269	4.01	173,599
Sanders	8,524	3.54	30,183	13,200	4.03	53,240
Sheridan	1,293	3.49	4,507	4,550	4.03	18,346
Silver Bow	881	2.82	2,485	1,980	1.86	9,615
Stillwater	11,110	3.00	33,417	20,036	3.52	70,538
Sweet Grass	14,922	3.50	52,283	37,453	4.45	166,572
Teton	16,221	3.50	56,786	29,573	4.00	118,292
Toole	15,913	3.50	55,698	32,651	4.00	130,604
Treasure	1,600	3.50	5,600	3,192	4.00	12,778
Valley	27,318	3.50	95,613	56,916	4.00	227,664
Wheatland	17,465	3.50	61,123	30,846	4.00	123,384
Wilcox	1,512	3.50	5,295	5,634	3.99	22,470
Yellowstone	24,500	3.50	85,750	39,826	4.00	159,304
THE STATE	571,055	\$3.44	\$1,962,575	1,278,894	\$3.95	\$5,052,038

SHEEP—1936
Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	Coming Yearlings			Coming 2, 3, & 4 Yr. Olds		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead	30,093	\$4.65	\$ 139,893	71,308	\$5.19	\$ 391,377
Big Horn	11,203	1.50	50,410	52,320	5.50	287,762
Blaine	36,808	3.50	128,868	60,861	4.00	243,444
Broadwater	521	1.50	2,317	19,311	5.51	56,803
Carbon	7,250	4.41	32,214	18,114	5.96	107,915
Carter	22,528	1.50	101,374	67,171	5.50	369,441
Cascade	17,725	4.52	80,198	33,972	5.30	179,932
Chouteau	6,908	3.50	24,182	21,987	4.00	87,912
Custer	5,845	1.53	26,470	16,071	5.38	86,442
Daniel	1,300	1.47	5,817	5,495	5.47	30,080
Dawson	1,130	4.50	19,931	14,260	5.50	78,121
Deer Lodge	2,957	1.19	8,610	3,725	4.51	16,915
Fallon	2,608	4.50	11,728	8,574	5.49	47,099
Fergus	9,333	1.50	41,999	36,802	5.50	202,410
Flathead	2,809	4.51	12,660	2,914	5.49	16,000
Gallatin	1,866	4.50	21,925	11,053	5.44	60,190
Garfield	7,070	3.37	23,826	37,726	4.13	155,808
Glacier	18,516	3.52	65,089	20,226	3.82	77,191
Golden Valley	2,850	3.51	9,995	12,566	4.00	50,286
Granite	2,935	4.50	9,159	5,314	5.50	29,229
Hill	1,947	4.51	8,778	9,724	5.45	52,998
Jefferson	227	4.56	1,036	1,119	6.20	25,545
Judith Basin	7,226	1.50	32,511	23,602	5.50	129,797
Lake						
Lewis & Clark						
Liberty	619	3.50	2,165	8,535	4.27	36,484
Lincoln	270	4.51	1,218	491	5.51	2,706
Madison	8,913	4.31	38,395	48,525	5.51	267,605
McCone	5,029	1.51	22,685	19,543	5.50	107,492
Meagher	21,873	1.00	87,492	49,000	5.00	245,000
Mineral				122	4.06	495
Missoula	1,440	4.50	6,480	2,469	5.50	13,602
Musselshell	2,896	1.35	12,611	17,953	4.40	71,987
Park	5,956	1.51	26,873	15,515	5.44	84,394
Petroleum	1,268	1.50	5,705	15,502	5.50	85,259
Phillips	8,684	1.59	39,872	14,415	5.50	241,475
Pondera	4,667	1.24	19,782	23,320	5.38	125,480
Powder River	7,092	4.50	31,914	24,676	5.50	135,718
Powell	11,315	4.50	51,052	27,605	5.40	148,993
Prairie	7,133	4.51	33,500	15,736	5.50	86,539
Ravalli	3,320	1.29	14,235	18,555	5.24	97,251
Richland	2,023	4.50	9,097	6,710	5.32	35,670
Roosevelt						
Rosebud	5,393	1.11	22,167	50,771	5.48	278,409
Sanders	7,260	4.17	32,439	6,825	5.46	37,274
Sheridan	1,242	1.50	5,594	3,802	5.50	20,911
Silver Bow	457	4.51	2,060	1,569	5.50	8,585
Stillwater	3,598	1.00	14,391	19,553	4.99	97,602
Sweet Grass	6,905	3.91	26,986	35,806	4.84	173,140
Teton	11,932	4.50	53,705	35,857	5.50	197,225
Toole	6,210	4.50	27,944	29,468	5.50	162,073
Treasure	2,111	4.51	9,512	2,185	5.50	12,018
Valley	16,230	4.50	73,035	58,072	5.50	319,396
Wheatland	8,079	4.50	36,354	36,315	5.50	199,893
Wibaux	919	4.51	4,150	1,316	5.34	23,225
Yellowstone	11,000	1.50	63,000	25,360	5.50	139,480
THE STATE	483,319	\$4.26	\$1,633,433	1,195,970	\$5.22	\$6,244,381
1927	574,204	\$8.10	\$4,651,965	1,068,029	\$10.83	\$11,571,383
1928	614,588	8.01	4,925,236	1,179,590	11.15	13,159,091
1929	749,910	8.23	6,170,439	1,408,379	11.00	15,485,642
1930	688,888	6.38	4,393,299	1,555,814	9.93	11,050,479
1931	540,026	3.97	2,142,766	1,656,160	5.05	8,357,041
1932	334,419	2.36	788,583	1,384,511	2.96	1,093,750
1933	570,506	1.99	1,134,429	1,337,905	2.99	4,003,251
1934	600,093	3.96	2,376,808	1,292,268	4.99	6,455,668
1935	571,055	3.41	1,962,575	1,278,894	3.95	5,052,083
1936	383,319	4.26	1,633,433	1,195,970	5.22	6,244,381

SHEEP—1935

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	All Others			All Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	73,483	\$2.37	\$ 174,212	204,199	\$3.11	\$ 635,530
Big Horn.....	24,403	2.30	56,187	82,535	2.96	244,573
Blaine.....	50,017	2.02	101,510	158,420	3.16	500,862
Broadwater.....	11,092	2.33	25,901	22,280	3.03	67,529
Carbon.....	18,602	2.04	37,980	47,711	3.17	151,254
Carter.....	20,629	2.42	49,956	106,959	3.66	391,130
Cascade.....	26,650	2.01	53,444	78,479	3.31	260,070
Chouteau.....	18,489	2.26	41,777	63,424	3.41	216,098
Custer.....	4,878	2.78	13,556	25,047	3.73	93,445
Daniels.....	4,888	2.14	10,455	14,289	3.22	46,106
Dawson.....	12,594	2.46	31,027	36,891	3.40	125,290
Deer Lodge.....	.....	.....	.....	7,754	3.93	30,440
Fallon.....	4,031	2.00	8,062	16,286	3.46	56,432
Fergus.....	26,859	2.11	56,708	83,315	3.34	277,994
Flathead.....	3,065	2.24	6,880	13,212	3.44	45,435
Gallatin.....	12,637	2.23	28,190	36,398	3.52	127,995
Garfield.....	27,234	2.24	61,038	97,922	3.44	336,817
Glacier.....	31,948	2.02	64,406	90,994	3.18	289,003
Golden Valley.....	9,553	1.93	18,422	28,537	3.39	96,841
Granite.....	7,396	2.00	14,792	15,539	2.98	46,339
Hill.....	9,400	2.06	19,397	25,356	3.21	81,320
Jefferson.....	5,200	2.93	15,255	14,215	3.60	51,199
Judith Basin.....	14,642	2.18	31,870	44,187	3.39	149,736
Lake.....	30,376	3.31	100,630	30,376	3.31	100,630
Lewis & Clark.....	91,130	3.23	294,665	91,130	3.23	294,665
Liberty.....	15,630	1.50	23,445	28,057	2.57	72,052
Lincoln.....	1,859	3.02	5,009	1,682	3.05	5,134
Madison.....	60,134	1.96	117,795	135,869	3.05	414,925
McCone.....	10,886	2.49	27,126	36,222	3.47	125,809
Meagher.....	39,370	2.09	82,336	120,201	3.26	391,298
Mineral.....	.....	.....	.....	255	3.53	900
Missoula.....	2,573	1.93	4,979	8,760	3.33	29,182
Musselshell.....	13,731	2.49	34,239	35,868	3.32	119,174
Park.....	40,981	2.47	101,034	64,707	3.02	195,166
Petroleum.....	10,873	2.12	23,096	39,925	3.45	137,781
Phillips.....	18,455	2.13	39,310	107,155	3.48	373,014
Pondera.....	22,710	1.71	38,783	58,381	3.01	175,621
Powder River.....	12,525	2.00	25,050	42,162	3.36	141,828
Powell.....	32,305	2.58	83,328	69,069	3.28	226,495
Prairie.....	8,478	2.24	19,031	23,046	3.34	77,019
Ravalli.....	15,546	2.02	31,473	36,530	3.07	112,023
Richland.....	4,353	2.17	20,255	27,212	3.24	88,051
Roosevelt.....	10,270	3.21	32,976	10,415	3.24	33,711
Rosebud.....	18,548	2.29	42,435	76,217	3.52	267,985
Sanders.....	12,873	2.39	30,771	35,004	3.32	116,229
Sheridan.....	2,069	2.57	5,326	8,075	3.59	28,994
Silver Bow.....	1,546	2.47	3,825	4,745	3.71	17,620
Stillwater.....	19,245	2.00	38,553	51,417	2.87	147,101
Sweet Grass.....	40,120	2.17	87,239	93,616	3.39	317,134
Teton.....	36,404	1.94	70,610	83,441	3.02	252,223
Toole.....	26,245	2.02	52,897	75,641	3.22	243,359
Treasure.....	1,574	2.92	4,591	6,462	3.63	23,449
Valley.....	35,178	2.61	91,679	121,894	3.51	427,641
Wheatland.....	31,084	2.50	85,332	83,551	3.30	275,679
Wibaux.....	2,954	2.17	6,420	10,306	3.42	35,230
Yellowstone.....	27,039	2.71	73,331	92,566	3.53	327,092
THE STATE.....	1,122,554	\$2.33	\$2,618,591	3,023,906	\$3.28	\$9,915,952

SHEEP—1936

Tax Levies Extended Against 33 $\frac{1}{3}$ % of Assessed Value

	All Others			All Sheep		
	Number	Av. Value	Value	Number	Av. Value	Value
Beaverhead.....	62,117	\$3.10	\$ 192,870	167,213	\$4.46	\$ 745,051
Big Horn.....	16,814	3.00	50,443	81,327	4.85	394,677
Blaine.....	43,294	2.00	86,588	141,194	3.29	475,055
Broadwater.....	9,597	2.70	25,942	29,658	4.20	86,766
Carbon.....	14,029	2.47	34,622	19,059	4.47	178,913
Carter.....	31,256	2.97	92,747	123,472	4.69	578,862
Cascade.....	19,175	2.58	49,524	72,226	4.46	322,439
Chouteau.....	17,111	2.00	34,234	46,809	3.21	150,363
Custer.....	9,315	2.87	26,725	31,671	4.48	141,993
Daniels.....	7,663	2.60	19,887	13,643	4.17	56,894
Dawson.....	13,200	2.93	38,641	32,469	4.33	140,467
Deer Lodge.....	.....	.....	.....	5,839	4.47	26,095
Fallon.....	5,592	2.59	14,481	17,140	4.40	75,504
Fergus.....	26,385	2.83	74,747	73,857	4.43	327,550
Flathead.....	2,719	2.55	6,915	9,055	4.51	49,880
Gallatin.....	17,070	2.72	46,585	34,970	4.16	145,515
Garfield.....	23,522	2.25	53,056	69,541	3.43	238,193
Glacier.....	12,905	2.01	25,883	52,641	3.29	173,076
Golden Valley.....	8,719	2.39	20,851	24,531	3.39	82,183
Granite.....	5,075	2.50	12,689	12,683	4.17	52,859
Hill.....	9,130	2.77	25,290	21,095	4.22	89,012
Jefferson.....	4,510	3.18	15,714	8,977	4.83	43,323
Judith Basin.....	11,178	2.75	30,795	42,899	4.66	200,933
Lake.....	23,167	4.25	98,510	23,167	4.25	98,510
Lewis & Clark.....	88,528	2.93	259,640	88,528	2.93	259,640
Liberty.....	5,609	2.00	11,218	11,968	3.40	59,592
Lincoln.....	485	2.91	1,407	1,269	4.31	5,475
Madison.....	18,183	2.65	127,845	109,057	4.18	455,658
McCone.....	14,547	2.84	41,351	39,766	4.41	175,410
Meagher.....	38,123	2.57	97,894	110,883	3.97	439,821
Mineral.....	.....	.....	.....	122	4.06	495
Missoula.....	1,873	2.50	4,682	5,879	4.30	25,292
Musselshell.....	8,781	2.41	21,198	29,279	3.81	111,632
Park.....	33,168	2.12	91,699	55,489	3.75	208,082
Petroleum.....	5,820	2.51	14,582	23,035	4.70	108,216
Phillips.....	24,596	3.36	82,732	78,971	3.36	374,801
Pondera.....	22,150	2.95	65,367	59,690	4.22	214,065
Powder River.....	12,134	2.59	30,335	41,557	4.53	201,897
Powell.....	29,980	3.07	92,131	70,054	4.27	299,004
Prairie.....	10,865	2.65	28,833	34,572	4.40	152,160
Ravalli.....	11,535	2.55	29,437	34,094	4.25	145,027
Richland.....	8,399	2.96	24,869	17,234	4.08	70,278
Roosevelt.....	5,314	4.21	22,397	5,416	4.25	23,026
Rosebud.....	18,947	2.81	49,639	76,333	4.68	357,539
Sanders.....	7,976	2.66	21,239	22,400	4.16	93,166
Sheridan.....	3,995	3.21	12,537	9,095	4.39	39,942
Silver Bow.....	951	2.98	2,830	3,294	4.62	15,210
Stillwater.....	17,673	2.99	52,863	11,506	4.08	169,377
Sweet Grass.....	37,243	2.31	85,869	80,784	3.61	291,733
Teton.....	27,855	2.92	81,439	76,835	4.43	340,247
Toole.....	20,747	2.50	51,971	57,186	4.31	246,704
Treasure.....	1,650	3.50	5,773	6,020	4.61	27,753
Valley.....	36,884	2.95	108,740	113,146	4.51	513,201
Wheatland.....	13,732	2.50	34,327	59,208	4.68	276,958
Wibaux.....	3,393	2.51	8,535	8,820	4.18	36,885
Yellowstone.....	29,782	3.71	110,380	70,292	4.57	320,910
THE STATE.....	983,362	\$2.80	\$2,751,299	2,698,900	\$4.18	\$10,915,709
1927.....	726,045	\$6.64	\$4,820,211	2,409,486	\$8.96	\$21,560,993
1928.....	869,831	6.71	5,832,202	2,716,718	9.03	24,550,596
1929.....	890,609	7.88	6,187,347	3,113,788	9.52	28,633,390
1930.....	960,007	5.47	5,247,211	3,256,347	7.47	24,336,184
1931.....	1,017,051	2.69	2,738,608	3,268,498	4.20	13,726,683
1932.....	1,194,496	1.63	1,943,542	2,962,425	2.39	7,095,172
1933.....	1,249,905	1.32	1,654,210	3,211,335	2.20	7,069,824
1934.....	1,398,778	2.44	3,406,129	3,344,675	3.78	12,636,767
1935.....	1,122,554	2.33	2,618,594	3,023,906	3.28	9,915,952
1936.....	983,362	2.80	2,751,299	2,698,900	4.18	10,915,709

SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1935

Tax Levies Extended Against 33⅓% of Assessed Value

	Swine Value	Poultry Value	Fur Bearing Animals Value	Bees Value	Miscel Value	Total Value All Livestock
Beaverhead	\$ 2,706		\$15,160			\$ 2,142,457
Big Horn	9,602	3,125	.....	5,172		1,713,976
Blaine	2,762	.....	.....	1,280		1,590,372
Broadwater	2,765	3,855	.....	.....		424,725
Carbon	8,320	.....	420	6,717	65	791,077
Carter	1,315	3,642	.....	.....	120	1,042,539
Cascade	5,662	6,285	126	2,680	171	1,273,104
Chouteau...	10,891	16,237	22	230	40	1,551,392
Custer....	786	480	240	160	150	520,110
Daniels	1,021	10,676	.....	.....		426,451
Dawson	1,838		1,620	50	40	552,252
Deer Lodge	2,425		.....	.....		166,895
Fallon	4,757	1,158	1,440	8		409,448
Fergus...	11,160	220	5,000	360	544	1,397,527
Flathead	8,575		9,860	895	430	516,490
Gallatin	16,750		975	6,040	720	1,134,395
Garfield	840	.....	.....	48		1,053,266
Glacier	558	170	1,350			501,060
Golden Valley	901	4,257	105	.....		388,144
Granite	1,647		800	.....	130	425,966
Hill....	8,919	10,497	280	.....	50	728,892
Jefferson	1,494	6,171	1,450	.....		393,839
Judith Basin	7,097	14,352	416	107		901,534
Lake	14,550	.....	.....	.....	4,265	747,110
Lewis & Clark	1,245		3,500	345		927,080
Liberty	710	527	.....	.....		399,947
Lincoln	1,920	3,134	1,145	184	808	182,612
Madison	5,510	760	440	320		1,239,860
McCone	2,275	23	100	315		589,395
Meagher	.....	.....	.....	.....		844,712
Mineral	120	155	.....	.....		29,640
Missoula	5,578	6,150	5,166	.....	91	410,934
Musselshell	1,785	3,792	18	187		583,029
Park	1,467	9,252	1,505	192		847,702
Petroleum	435	.....	.....	200		504,484
Phillips...	2,218	7,144	.....	1,200		1,497,599
Pondera	8,313	4,030	420	445	60	735,684
Powder River	1,767	.....	.....	.....		879,010
Powell	361	.....	480	.....	310	650,028
Prairie...	802		.....	.....		288,912
Ravalli	18,177	4,547	1,500	2,532		814,169
Richland	14,751	.....	.....	1,045		669,982
Roosevelt	4,187	7,250	.....	.....		492,268
Rosebud	2,151	6,314	1,040	1,490	202	888,411
Sanders	2,294	.....	1,545	.....		527,567
Sheridan	5,938	13,789	.....	20	20	549,692
Silver Bow	3,935	385	1,260	.....	30	173,770
Stillwater	7,926	4,566	1,856	158	60	814,398
Sweet Grass	1,792	7,743	.....	2,805		969,684
Teton	1,368		155	1,785		1,062,941
Toole	1,321	6,592	.....	.....		695,621
Treasure	1,297	.....	200	2,025	50	238,490
Valley	3,756	1,366	.....	5,704		1,215,976
Wheatland	848	3,873	600	10	50	617,819
Wibaux	4,115	.....	.....	.....		289,285
Yellowstone	12,441	12,067	.....	2,240		1,118,793
THE STATE	\$260,947	\$187,588	\$60,198	\$47,849	\$ 8,406	\$43,385,525

SWINE, OTHER LIVESTOCK AND TOTAL OF ALL LIVESTOCK—1936

Tax Levies Extended Against 33⅓% of Assessed Value

	Swine Value	Poultry Value	Fur-Bearing Animals Value	Bees Value	Miscel Value	Total Value All Livestock
Beaverhead	\$ 6,180		\$ 24,175			\$ 2,579,547
Big Horn	12,118	10,739		\$ 2,414		2,276,273
Blaine	6,268			75		1,112,594
Broadwater	3,594	4,195				517,285
Carbon	11,200		480	4,809	82	910,385
Carter	2,627	3,649			165	1,126,653
Cascade	11,209	7,978	55	1,250	160	1,399,554
Chouteau	10,291	13,064		54		1,419,226
Custer	1,525	423	360		200	722,418
Daniels	8,019	9,133				457,094
Dawson	3,862		1,650		9	635,848
Deer Lodge	2,790					174,175
Fallon	7,305	3,447	850			532,866
Fergus	13,087	80	7,530	108	140	2,040,855
Flathead	12,800		7,210	570	405	594,600
Gallatin	24,840		1,750	6,440	125	1,221,625
Garfield	776			1		720,041
Glacier		154	1,610		460	335,836
Golden Valley	1,567	3,713	100			327,511
Granite	1,804		600		165	517,437
Hill	11,466	10,289	100			601,067
Jefferson	2,393	6,894				425,780
Judith Basin	7,435	12,527	376			1,028,206
Lake	22,625			75	7,180	848,505
Lewis & Clark	3,420		3,500			802,415
Liberty	760	520				295,107
Lincoln	2,984	2,758	685	58	824	204,295
Madison	8,270	630	400	335		1,371,056
McConnel	2,745	2	100	63		697,970
Meagher						906,858
Mineral	55	355				28,076
Missoula	8,490	6,055	4,994		302	399,088
Musselshell	1,720	3,220		90		189,665
Park	7,547	8,325	665	100	1,825	968,364
Petroleum	913					375,459
Phillips	2,806	5,439		1,970		1,449,876
Pondera	12,415				6,344	714,925
Powder River	2,568					1,172,130
Powell	729		960		310	818,650
Prairie	2,872		180		55	476,447
Ravalli	30,671	7,176	650	2,639	857	954,642
Richland	14,578			1,875		733,752
Roosevelt	7,681	7,964				499,742
Rosebud	2,356	5,489	1,440	885	248	1,169,877
Sanders	2,258			2,887		576,009
Sheridan	11,813	12,026			10	681,162
Silver Bow	1,565	165	6,695		85	167,315
Stillwater	11,129	6,089	1,550	165	60	865,984
Sweet Grass	2,006	7,242	250	2,307		866,584
Teton	5,789		150	1,020	6	1,202,470
Toole	1,806	5,321				663,696
Treasure	2,114		120	1,020	50	288,457
Valley	4,698	1,185	720	3,368		1,333,167
Wheatland	1,322	3,266		10	50	646,271
Wibaux	5,056		4,100			352,375
Yellowstone	17,334	5,520		2,200		1,488,141
THE STATE	\$365,853	\$475,339	\$74,005	\$36,818	\$20,114	\$46,485,712
1927.	\$ 835,451	\$254,595	\$ 51,340		\$173,596	\$62,083,837
1928.	870,724	291,790			211,621	69,003,313
1929..	1,012,332	327,966	86,608	72,637	100,405	75,786,599
1930..	782,484	342,967	129,043	60,958	33,750	70,225,078
1931..	696,602	299,554	147,831	58,458	22,697	55,656,312
1932.....	289,078	233,602	82,463	44,974	13,129	38,462,232
1933.....	221,600	194,523	59,763	38,394	13,650	38,279,951
1934.....	211,758	178,381	66,734	40,007	29,783	45,088,974
1935..	260,947	177,588	69,198	47,849	8,406	43,385,525
1936..	365,853	475,339	74,005	36,818	20,114	46,185,712

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

Tax Levies Extended Against 20% of Assessed Value

	Household Furniture	Jewelry, Watches, Clocks, Musical Inst., Etc.	Radios, Electric Refrig. & Washing Machines	Carriages, Wagons, Harness & Saddles	Farm Machinery, Inclusive of Tractors, Etc.
Beaverhead.....	\$ 236,909	.....	\$ 27,775	\$ 74,409	\$ 93,007
Big Horn.....	135,395	19,564	.....	48,568	154,637
Blaine.....	126,130	23,040	.....	57,355	229,715
Broadwater.....	66,715	12,680	.....	40,020	147,442
Carbon.....	178,315	27,866	.....	59,481	226,167
Carter.....	59,456	11,162	.....	45,685	76,259
Cascade.....	1,403,235	192,412	340,776	67,250	367,505
Chouteau.....	169,688	5,246	47,601	67,752	661,078
Custer.....	270,205	103,375	.....	29,705	255,378
Daniels.....	77,283	11,819	14,821	27,934	269,443
Dawson.....	157,649	35,015	.....	28,690	242,680
Deer Lodge.....	563,665	10,620	.....	10,615	245,777
Fallon.....	73,268	23,860	.....	34,188	183,101
Fergus.....	299,709	58,597	65,406	78,248	431,002
Flathead.....	573,830	144,180	.....	34,380	130,460
Gallatin.....	481,995	107,850	.....	61,950	218,685
Garfield.....	34,745	5,925	2,200	36,052	103,375
Glacier.....	80,212	6,650	15,003	14,300	133,082
Golden Valley.....	24,617	4,430	4,598	11,054	31,080
Granite.....	74,425	20,815	.....	.....	30,985
Hill.....	277,820	60,515	112,375	29,380	606,769
Jefferson.....	92,170	.....	8,275	18,210	38,800
Judith Basin.....	99,515	17,285	25,095	33,350	251,441
Lake.....	164,455	30,635	.....	38,995	233,955
Lewis & Clark.....	790,675	240,675	81,590	42,560	106,635
Liberty.....	16,550	2,480	.....	.....	128,740
Lincoln.....	132,120	29,340	40,675	16,450	19,610
Madison.....	124,495	6,415	11,355	34,120	78,470
McCone.....	50,923	13,738	.....	38,184	179,710
Meagher.....	45,590	.....	11,530	20,315	35,110
Mineral.....	34,325	3,275	2,540	2,350	5,730
Missoula.....	565,840	125,163	.....	21,120	50,575
Musselshell.....	125,020	17,738	99,048	17,238	44,018
Park.....	515,531	93,476	.....	40,235	96,265
Petroleum.....	23,083	5,639	.....	11,949	40,359
Phillips.....	108,403	.....	20,863	55,193	341,562
Pondera.....	186,122	22,221	37,570	45,627	419,013
Powder River.....	61,669	7,800	.....	44,537	113,191
Powell.....	97,553	11,376	.....	32,630	69,342
Prairie.....	67,642	10,899	.....	26,076	120,654
Ravalli.....	246,630	41,270	.....	43,340	140,567
Richland.....	78,245	10,125	.....	34,367	174,487
Roosevelt.....	147,402	19,890	32,300	42,097	401,487
Rosebud.....	100,942	8,885	10,405	34,725	126,863
Sanders.....	162,104	.....	.....	.....	81,290
Sheridan.....	184,129	58,786	.....	67,422	497,742
Silver Bow.....	911,405	144,885	154,745	16,845	29,950
Stillwater.....	107,167	25,659	11,885	47,349	150,616
Sweet Grass.....	103,956	16,500	16,108	35,393	69,357
Teton.....	155,560	40,467	.....	44,340	543,830
Toole.....	119,116	23,355	.....	12,970	183,421
Treasure.....	18,397	2,995	.....	10,225	65,422
Valley.....	227,987	56,681	.....	316,892	435,750
Wheatland.....	112,825	23,398	.....	21,635	45,900
Wibaux.....	29,890	6,075	.....	16,585	73,995
Yellowstone.....	1,095,635	93,992	110,380	54,952	562,474
THE STATE.....	\$12,468,337	\$2,096,751	\$ 1,307,919	\$2,195,292	\$40,793,958

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

Tax Levies Extended Against 20% of Assessed Value

	Household Furniture	Jewelry, Watches, Clocks, Musical Inst., Etc	Radios, Electric Refrig. & Washing Machines	Carriages, Wagons, Harness, & Saddles	Farm Machinery Inclusive of Tractors, Etc.	Machinery Other Than Farm, Mining or Mfg.
Beaverhead	\$ 235,080		\$ 25,975	\$ 73,100	\$ 86,595	
Big Horn	118,912	19,392	11,440	45,977	200,304	16,230
Blaine	120,755	22,400		41,665	228,495	
Broadwater	72,680	4,190	10,000	24,585	61,780	33,500
Carbon	175,470	26,815		57,038	164,395	2,000
Carter	57,763	9,671		46,299	75,625	1,660
Cascade	1,369,490	177,225	347,495	58,830	376,450	285,050
Chouteau	171,241	5,579	53,086	51,308	645,398	50,211
Custer	260,955	106,115		27,960	80,312	25,869
Daniels	73,318	11,983	17,785	24,064	226,611	
Dawson	163,900		11,880	26,475	169,838	
Deer Lodge	518,375	9,335	4,225	9,405	293,070	
Fallon	69,181	8,922	18,712	30,971	107,284	3,800
Fergus	303,119	51,240	80,930	61,160	379,958	52,230
Flathead	581,070	88,900	123,535	33,050	132,620	31,410
Gallatin	478,775	100,330		56,370	224,835	101,831
Garfield	31,995	5,130	2,400	30,005	63,535	18,000
Glacier	56,830	6,020	19,770	10,230	81,195	
Golden Valley	22,672	4,165	4,518	10,037	28,355	
Granite	51,497	20,710	25,748	16,685	27,915	2,250
Hill	287,155	57,480	128,325	26,745	437,695	17,435
Jefferson	84,315	8,000	8,900	15,295	34,640	
Judith Basin	98,465	12,320	30,325	39,415	242,227	23,988
Lake	139,415	15,985	50,835	37,110	235,695	13,900
Lewis & Clark	782,315	224,615	113,015	44,375	96,860	156,060
Liberty	19,945	1,930	1,890	7,255	130,155	
Lincoln	133,635	28,345	49,900	13,515	25,965	33,284
Madison	117,795	5,870	11,440	31,820	73,635	4,050
McOne	52,050	14,223		33,282	163,916	
Meagher	42,140		11,445	19,845	31,330	6,700
Mineral	30,465	5,250	4,150	2,250	5,565	1,975
Missoula	582,780	117,322		24,555	37,685	5,835
Musselshell	122,545	26,189	29,021	16,447	38,664	6,375
Park	499,920	87,050	42,584	39,090	92,860	84,265
Petroleum	21,212	4,995		9,996	31,379	
Phillips	110,382	8,455	13,698	48,224	297,129	101,952
Pondera	188,995	19,465	41,995	41,835	491,385	63,057
Powder River	58,405	6,940		41,425	102,379	
Powell	94,775	9,723	1,495	29,004	85,430	69,602
Prairie	64,588	10,753		24,504	102,385	
Ravalli	244,565	43,740	17,895	40,680	138,505	
Richland	87,802	14,240		29,002	154,829	
Roosevelt	151,920	20,190	41,426	37,295	360,165	20,482
Rosebud	103,080	10,342	17,427	34,930	102,028	
Sanders	147,865	350			67,391	9,129
Sheridan	172,150	31,535	44,290	58,802	486,900	9,860
Silver Bow	908,700	136,770	157,845	10,575	96,625	58,965
Stillwater	108,854	14,562	28,209	41,689	152,344	
Sweet Grass	88,442	14,975	17,950	33,142	64,019	
Teton	160,795	10,480	51,523	39,491	630,545	101,245
Toole	99,972	22,590		11,605	190,298	
Treasure	17,230	5,295		7,681	56,245	2,280
Valley	210,062		72,427	4,929	541,305	
Wheatland	108,100	16,950	17,363	18,700	43,170	16,300
Wibaux	29,290	5,820	1,150	15,035	61,735	
Yellowstone	1,206,261	100,275	112,460	52,650	243,589	26,055
Public Utilities	29,111					10,038,519
THE STATE	\$12,408,484	\$1,790,246	\$1,879,372	\$1,711,357	\$9,802,042	\$11,495,654
1927	13,115,802	3,313,257	68,702	3,754,598	11,989,783	
1928	13,344,531	3,378,313	277,672	3,585,267	14,708,662	
1929	14,366,560	3,501,358	648,101	3,393,114	18,856,496	
1930	14,839,304	3,318,950	1,154,076	3,006,720	21,014,848	
1931	14,828,133	3,102,857	1,516,460	2,691,226	18,212,508	
1932	13,665,253	2,728,677	1,340,104	2,367,521	14,718,678	
1933	12,956,996	2,237,790	1,368,084	2,126,392	12,559,918	
1934	12,701,059	2,115,529	1,317,515	2,091,509	11,555,678	
1935	12,468,337	2,096,751	1,307,919	2,195,292	10,793,958	
1936	12,408,484	1,790,246	1,879,372	1,711,357	9,802,042	11,495,654

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

Tax Levies Extended Against 20% of Assessed Value

	Automobiles and Trucks			Flying	Hay, Grain and Other Agricultural Products
	Number	Av. Value	Value	Machines	
Beaverhead	1,945	\$214.60	\$ 417,388		
Big Horn	1,503	165.74	249,101		\$ 15,220
Blaine	2,002	150.72	301,835	1,650	
Broadwater	739	159.53	117,895		2,265
Carbon	2,467	129.59	319,688		88,850
Carter	770	137.68	106,012		
Cascade	8,933	184.16	1,645,091	28,750	349,399
Chouteau	2,691	165.91	446,475	400	239,581
Custer	1,981	139.98	277,302	300	16,478
Daniels	1,253	95.79	120,027	1,500	25,350
Dawson	2,018	124.32	250,870		
Deer Lodge	2,578	195.74	504,630		
Fallon	938	115.63	108,461		12,661
Fergus	3,909	132.17	516,652	1,400	44,784
Flathead	4,412	152.06	670,925		19,370
Gallatin	1,257	127.47	542,630		360,750
Garfield	840	104.69	87,937		
Glacier	1,530	265.89	406,808		18,928
Golden Valley	445	95.16	42,347	400	
Granite	716	195.85	139,232		
Hill	3,379	135.56	458,045		60,652
Jefferson	989	141.22	139,666		
Judith Basin	1,311	135.70	177,900		55,176
Lake	2,213	154.99	343,000		
Lewis & Clark	4,844	190.89	924,675	3,500	
Liberty	714	128.79	91,955		
Lincoln	1,457	111.69	206,443		
Madison	1,592	109.62	174,520		
McCone	1,258	161.38	203,021		
Meagher	556	144.94	80,585		
Mineral	358	202.60	72,530		
Missoula	5,350	150.59	805,669	1,550	
Musselshell	1,427	131.99	188,344	300	100
Park	2,483	225.52	559,970		5,100
Petroleum	498	138.54	68,995		
Phillips	1,722	186.99	322,003		
Pondera	1,906	196.83	375,166	700	229,265
Powder River	844	158.20	133,525		
Powell	1,484	194.70	288,935		
Prairie	772	85.82	66,255		
Ravalli	3,163	154.08	487,352		22,099
Richland	2,081	143.76	299,170		49,462
Roosevelt	1,961	157.81	309,469	200	42,119
Rosebud	1,346	123.27	165,928		6,427
Sanders	1,266	111.18	178,740		
Sheridan	2,180	117.17	255,420	275	60,872
Silver Bow	8,899	279.45	2,486,855	9,785	
Stillwater	1,549	119.35	184,882	75	
Sweet Grass	953	127.57	121,571		
Teton	1,976	203.71	402,535		362,408
Toole	1,768	168.45	297,821		18,240
Treasure	342	142.97	48,895		
Valley	1,033	144.00	580,814	33,165	16,200
Wheatland	782	158.81	124,190		1,970
Wibaux	648	102.33	66,310		3,500
Yellowstone	6,035	206.75	1,247,737		197,190
THE STATE	120,066	\$168.33	\$20,210,197	\$83,950	\$ 2,324,416

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

	Tax Levies Extended Against 20% of Assessed Value			Flying Machines	Tax Levies Extended Against 7% of Assessed Value Hay, Grain and Other Agricultural Products
	Number	Av. Value	Value		
Beaverhead.....	1,861	\$273.03	\$ 508,482	.....	.....
Big Horn.....	1,613	222.78	359,347	.....	\$ 250
Blaine.....	1,975	198.95	392,935	\$ 1,600	.....
Broadwater.....	823	199.81	164,445	200	1,086
Carbon.....	2,585	155.04	400,777	.....	35,403
Carter.....	895	137.34	111,360	.....	.....
Cascade.....	9,342	223.79	2,090,670	1,800	612,188
Chouteau.....	2,725	201.65	549,507	350	155,370
Custer.....	1,973	168.06	331,586	1,875	.....
Daniels.....	1,229	143.70	176,612	.....	15,936
Dawson.....	1,900	145.23	275,945	.....	16,335
Deer Lodge.....	2,725	233.50	636,280	1,000	.....
Fallon.....	929	153.56	142,660	.....	5,952
Fergus.....	4,524	177.46	802,820	300	43,031
Flathead.....	1,741	158.67	752,275	.....	39,900
Gallatin.....	4,694	164.30	756,465	.....	223,955
Garfield.....	835	140.87	117,630	.....	150
Glacier.....	1,475	307.88	454,122	.....	3,300
Golden Valley.....	420	116.71	49,019	400	2,577
Granite.....	869	211.11	183,455	.....	.....
Hill.....	3,531	187.72	662,825	.....	20,002
Jefferson.....	1,030	162.03	166,894	.....	.....
Judith Basin.....	1,337	175.06	234,055	.....	23,245
Lake.....	2,355	171.97	404,985	.....	1,110
Lewis & Clark.....	5,098	215.97	1,101,015	3,000	.....
Liberty.....	736	160.75	118,313	.....	16,536
Lincoln.....	1,477	158.82	234,137	.....	.....
Madison.....	1,681	147.64	248,185	.....	.....
McCone.....	1,277	179.90	229,731	.....	.....
Meagher.....	583	207.75	121,120	.....	.....
Mineral.....	387	185.93	71,955	.....	.....
Missoula.....	5,416	175.45	950,256	.....	.....
Musselshell.....	1,452	169.75	246,477	450	100
Park.....	2,614	206.40	539,537	.....	1,685
Petroleum.....	505	154.27	77,905	.....	.....
Phillips.....	2,020	189.97	383,745	.....	2,620
Pondera.....	2,099	249.01	522,676	125	105,673
Powder River.....	726	168.68	122,462	.....	.....
Powell.....	2,068	191.40	395,865	.....	.....
Prairie.....	836	107.12	89,551	.....	7,842
Ravalli.....	3,307	164.06	542,538	.....	68,320
Richland.....	2,275	161.87	368,264	200	39,098
Roosevelt.....	2,426	184.33	391,884	200	37,842
Rosebud.....	1,299	167.21	217,210	.....	125
Sanders.....	1,478	137.88	203,785	.....	.....
Sheridan.....	2,412	155.63	375,387	250	75,852
Silver Bow.....	9,080	216.81	1,968,625	8,000	1,476,625
Stillwater.....	1,608	163.03	262,158	.....	34,426
Sweet Grass.....	1,628	76.93	125,234	.....	.....
Teton.....	2,270	229.03	519,910	.....	181,880
Toole.....	1,739	222.26	386,519	.....	6,724
Treasure.....	369	154.80	57,120	.....	.....
Valley.....	4,379	169.05	740,269	17,615	20,505
Wheatland.....	816	217.29	177,310	.....	284,256
Wibaux.....	627	131.07	82,180	100	2,400
Yellowstone.....	6,566	231.34	1,518,983	45,500	19,637
Public Utilities.....	631	544.50	343,573	.....	.....
THE STATE.....	127,791	\$191.40	\$21,459,030	\$82,965	\$2,105,890
1927.....	\$ 91,224	\$300.75	\$27,435,375	\$ 6,000	\$1,582,870
1928.....	104,931	278.66	29,238,949	24,690	1,476,625
1929.....	114,819	306.09	35,145,066	61,113	2,001,786
1930.....	125,532	295.87	37,141,603	50,675	1,528,023
1931.....	125,661	246.43	30,969,846	52,445	990,050
1932.....	118,006	198.43	23,415,692	40,950	688,489
1933.....	111,805	188.39	17,708,770	19,815	689,955
1934.....	116,658	168.01	16,901,666	20,950	1,604,847
1935.....	120,066	168.33	20,210,197	83,950	2,324,416
1936.....	127,791	191.40	24,459,030	82,965	2,105,890

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

	Tax Levies Extended Against 33 $\frac{1}{4}$ % of Assessed Value		Tax Levies Extended Against 30% of Assessed Value		
	Goods, Wares & Mdse.	Furn. & Fixt. of Stores	Mfg. Machry. Supplies, Etc.	Mining Machry. Supplies, Etc.	Oil Equip. Rigs, Etc.
Beaverhead.....	\$ 292,348	\$ 95,131	\$ 93,035	.....	.....
Big Horn.....	195,341	53,383	33,106	.....	\$ 11,575
Blaine.....	304,940	46,260	175,875	850	.....
Broadwater.....	52,208	13,042	10,448	42,506	.....
Carbon.....	221,940	60,403	97,016	173,787	34,885
Carter.....	41,041	6,350	26,354	.....	.....
Cascade.....	3,358,185	408,169	4,362,474	102,950	10,536
Chouteau.....	262,965	34,865	.....	800	2,100
Custer.....	594,697	104,667	265,931	.....	.....
Daniels.....	193,260	34,689	11,500	.....	12,000
Dawson.....	323,883	77,778	100,735	.....	.....
Deer Lodge.....	692,831	123,364	3,006,446	9,000	.....
Fallon.....	125,701	19,302	51,755	.....	.....
Fergus.....	625,678	130,014	335,613	16,397	92,170
Flathead.....	1,215,165	131,395	775,835	2,650	.....
Gallatin.....	899,145	90,190	277,935	5,900	.....
Garfield.....	32,655	3,681	.....	.....	1,130
Glacier.....	302,778	86,005	5,000	.....	430,073
Golden Valley.....	24,096	5,670	3,424	1,000	.....
Granite.....	69,952	23,796	102,010	65,057	.....
Hill.....	610,097	104,150	24,475	47,595	.....
Jefferson.....	110,293	39,650	36,253	121,510	.....
Judith Basin.....	127,472	22,071	.....	93,742	.....
Lake.....	182,225	77,330	426,315	.....	.....
Lewis & Clark.....	1,376,513	308,238	1,212,396	.....	.....
Liberty.....	68,471	6,130	.....	.....	.....
Lincoln.....	242,220	36,538	222,365	78,380	.....
Madison.....	158,321	20,060	16,900	155,815	.....
McCone.....	53,595	8,375	.....	.....	.....
Meagher.....	82,604	12,232	4,950	.....	.....
Mineral.....	26,330	11,525	13,770	33,110	.....
Missoula.....	2,139,202	195,885	884,567	.....	5,000
Musselshell.....	170,713	23,327	17,493	361,734	18,350
Park.....	518,101	94,121	146,262	27,600	.....
Petroleum.....	38,580	11,410	.....	.....	.....
Phillips.....	175,253	44,705	15,775	10,025	.....
Pondera.....	244,480	47,618	36,153	750	131,983
Powder River.....	50,294	10,162	.....	1,941	.....
Powell.....	161,279	49,182	13,168	341,184	.....
Prairie.....	118,238	15,261	.....	.....	.....
Ravalli.....	285,512	46,074	66,899	.....	.....
Richland.....	322,947	26,473	53,090	.....	.....
Roosevelt.....	290,384	54,401	23,920	.....	.....
Rosebud.....	133,956	34,861	26,500	189,225	.....
Sanders.....	132,447	32,548	2,057,399	.....	500
Sheridan.....	274,137	43,894	20,110	1,390	2,925
Silver Bow.....	2,838,500	778,985	901,105	5,069,391	.....
Stillwater.....	152,003	30,210	1,793,226	900	.....
Sweet Grass.....	136,835	27,983	30,343	1,825	.....
Teton.....	235,285	30,474	31,764	.....	48,556
Toole.....	254,728	30,073	406,167	.....	749,472
Treasure.....	44,847	6,705	.....	.....	.....
Valley.....	726,411	134,769	92,938	.....	.....
Wheatland.....	149,758	34,950	123,136	.....	.....
Wibaux.....	47,840	8,910	200	500	.....
Yellowstone.....	4,165,058	274,965	1,285,588	.....	.....

THE STATE..... \$26,673,838 \$1,282,399 \$19,717,719 \$6,957,514 \$ 1,551,255

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

	Tax Levies Extended Against 33½% of Assessed Value		Tax Levies Extended Against 30% of Assessed Value		
	Goods, Wares & Mdse.	Furn & Fixt. of Stores	Mfg. Machry. Supplies, Etc.	Mining Machry. Supplies, Etc.	Oil Equip. Rigs Etc
Beaverhead.....	\$ 316,093	\$ 94,760	\$ 102,463		
Big Horn.....	193,346	45,384	24,786		\$ 12,680
Blaine.....	345,960	39,895	178,250	\$ 16,600	
Broadwater.....	62,770	11,515	6,290	51,465	
Carbon.....	215,565	52,290	166,751	107,000	41,667
Carter.....	41,912	8,450	26,674		
Cascade.....	3,557,822	443,709	1,107,348	113,885	1,150
Chouteau.....	267,052	35,298		700	500
Custer.....	580,660	100,126	95,992		
Daniels.....	177,417	29,949	11,975		5,000
Dawson.....	391,533	57,691	28,775		
Deer Lodge.....	682,890	103,525	2,348,570	24,000	
Fallon.....	123,608	16,410	10,270	18,225	
Fergus.....	680,658	104,240	253,413	2,445	69,672
Flathead.....	1,252,550	130,350	402,395	2,920	
Gallatin.....	982,962	85,404	228,511	4,225	
Garfield.....	24,225	30,065			1,100
Glacier.....	373,098	104,840			366,521
Golden Valley.....	21,489	5,955	3,440	1,035	
Granite.....	71,446	20,932	131,115	77,199	
Hill.....	626,919	98,720	24,763	6,240	14,415
Jefferson.....	95,129	32,341	30,877	104,760	
Judith Basin.....	181,648	18,540	56,210		
Lake.....	238,700	95,155	424,634		
Lewis & Clark.....	1,582,150	269,480	840,170		
Liberty.....	65,639	6,820	1,000		23,020
Lincoln.....	265,712	32,337	175,436	96,075	
Madison.....	154,550	18,870	12,080	271,655	
McCone.....	51,795	9,070			
Meagher.....	85,743	10,745	4,650	2,500	
Mineral.....	25,500	13,560	8,495	5,745	7,410
Missoula.....	2,175,471	173,947	245,065		
Musselshell.....	166,508	23,386	30,375	395,240	4,990
Park.....	506,573	85,220	81,962	37,700	
Petroleum.....	36,792	7,395			75,636
Phillips.....	184,130	43,628		30,150	1,150
Pondera.....	274,989	42,282	2,700	1,230	160,123
Powder River.....	50,705	10,121		2,335	
Powell.....	169,810	43,675	13,955	172,008	
Prairie.....	116,000	16,958			
Ravalli.....	300,657	43,197	59,764		
Richland.....	386,553	23,646	67,980		
Roosevelt.....	284,881	54,093	3,700	250	
Rosebud.....	137,616	28,518	9,510	171,655	
Sanders.....	140,729	36,475	53,174		
Sheridan.....	277,902	42,596	8,750	2,020	750
Silver Bow.....	2,798,080	714,900	668,650	3,343,135	
Stillwater.....	152,472	26,177			51,805
Sweet Grass.....	142,402	27,510	33,565	450	
Teton.....	257,181	33,712	12,940		18,134
Toole.....	264,558	35,999	247,887		741,394
Treasure.....	42,664	6,802			
Valley.....	694,423	124,253	73,453		
Wheatland.....	154,291	36,063	83,625		
Wibaux.....	47,440	8,790	100	400	
Yellowstone.....	5,285,787	248,140	1,170,685		
Public Utilities.....	329,289	329,537	11,578,757		
THE STATE.....	29,017,844	4,392,466	\$21,142,933	\$5,063,247	\$1,597,120
1927.....	\$40,843,754	\$5,978,006	\$23,012,213	\$10,567,746	\$3,505,069
1928.....	39,944,528	5,094,949	21,606,497	12,336,975	2,725,422
1929.....	41,920,724	5,198,732	21,017,733	10,194,771	2,520,425
1930.....	42,620,829	5,343,689	22,446,431	10,246,730	2,782,464
1931.....	39,082,189	5,483,135	21,658,119	8,570,576	2,421,148
1932.....	33,902,617	4,960,115	20,359,559	7,492,755	2,286,897
1933.....	28,558,312	4,380,081	18,364,606	7,188,873	2,252,792
1934.....	27,169,157	4,198,307	18,200,174	6,693,081	2,228,713
1935.....	26,673,838	4,282,399	19,717,719	6,957,514	1,551,255
1936.....	29,017,844	4,392,466	21,142,933	5,063,247	1,597,120

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

	Tax Levies Extended Against 7% of As- sessed Value	Pro- fessional Libraries	Tax Levies Ex- tended Against 40% of Assessed Value	Hotel Furn. & Fixtures	Capital Stock Nat. Banks	Tax Levies Ex- tended Against 30% of Assessed Value	Moneyed Capital Other Banks
Beaverhead	\$ 416,000	\$ 7,325	\$ 9,350	\$ 168,991			
Big Horn	85,726	1,985	10,694	73,194		50,042	
Blaine	31,195	1,650	9,050	30,630		52,528	
Broadwater	61,327	1,150	4,250			40,106	
Carbon			12,115	91,252		87,202	
Carter	3,962	1,195	1,800	30,822			
Cascade	3,426,455	28,725	528,916			727,726	
Chouteau	84,436	2,850	9,125	13,287		57,392	
Custer	275,795	6,000	76,434	139,676		31,188	
Daniels	14,417	2,125	10,240			25,565	
Dawson	148,686	2,310	33,244	152,290		138,387	
Deer Lodge	601,723	2,800	36,830			28,990	
Fallon	19,999	5,050	20,305	5,802		29,266	
Fergus	206,647	10,010	39,355	186,351		38,395	
Flathead	624,305	4,575	91,890	73,865		76,310	
Gallatin		3,870	105,425	123,045		95,285	
Garfield	1,100	475	1,750				
Glacier	55,582	1,850	158,646	25,799		107,778	
Golden Valley	5,736	855	700				
Granite	21,746					25,914	
Hill	274,178	15,825	43,525	76,857		86,448	
Jefferson	47,090	1,900	5,000			12,950	
Judith Basin	42,444	1,500	3,200				
Lake	28,950	1,550	146,830				
Lewis & Clark	4,359,304	21,065	279,955	486,415		29,467	
Liberty	37,940		34,512				
Lincoln	161,367	4,200	21,265			42,825	
Madison	62,092	1,200	10,645	7,325		39,680	
McCone	13,778	700	2,000	14,440			
Meagher	103,544	2,000	11,575	17,053		6,744	
Mineral		400	2,375			5,385	
Missoula	1,945,343	5,800	107,370	510,595			
Musselshell	48,148	2,775	17,989			32,572	
Park	219,129	2,950	82,525	101,600			
Petroleum	3,739	200	1,900				
Phillips	16,649		41,515			17,300	
Pondera	84,055	2,885	18,975			44,692	
Powder River	8,737	1,250	1,000			28,546	
Powell	99,490		6,420			65,100	
Prairie	42,438	1,845	10,411			82,264	
Ravalli	113,770	3,275	5,675			126,111	
Richland	44,195	2,900	5,525	84,023			
Roosevelt	51,393	5,485	29,415	9,680		70,171	
Rosebud	40,705	9,645	19,199			1,585	
Sanders	61,762	1,950	17,200	22,976		12,740	
Sheridan	39,123	5,475	18,480	20,678		25,456	
Silver Bow	7,040,255	26,775	308,120	880,365		626,145	
Stillwater	119,817	510	15,125	10,436		13,594	
Sweet Grass	84,163	2,250	11,618			118,136	
Teton	58,051	700	21,945	30,411		51,017	
Toole	40,388	3,970	36,939			106,552	
Treasure		125	200	49,362			
Valley	254,534	5,070	47,683	120,363		14,751	
Wheatland	175,501	2,275	16,000	109,768			
Wilboux	11,095	2,175	1,700	43,400			
Yellowstone	1,714,465	5,025	111,064	434,232		113,638	
THE STATE	\$23,532,469	\$ 230,150	\$ 2,674,994	\$4,174,992	\$ 3,385,943		

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

	Tax Levies Extended Against 7% of As- sessed Value		Tax Levies Ex- tended Against 40% of Assessed Value		Tax Levies Ex- tended Against 30% of Assessed Value	
	Solvent Credits	Pro- fessional Libraries	Hotel Furn. & Fixtures	Capital Stock Nat. Banks	Moneyed Capital Other Banks	
Beaverhead	\$ 377,117	\$ 8,225	\$ 14,875	\$ 22,926	\$ 173,305	
Big Horn	86,896	1,485	8,800	62,137	52,145	
Blaine	24,985	1,475	7,575	39,220	60,990	
Broadwater	55,814	1,150	4,650	.....	37,551	
Carbon	31,196	2,280	7,150	103,276	57,424	
Carter	3,637	770	1,200	36,663	.....
Cascade	3,448,869	26,640	480,660	.....	716,926	
Chouteau	81,690	1,885	10,585	14,262	61,114	
Custer	215,147	6,000	64,072	147,167	48,969	
Daniels	6,624	1,160	12,825	.....	25,962	
Dawson	82,540	1,985	28,470	97,597	111,242	
Deer Lodge	390,130	7,300	31,680	.....	53,665	
Fallon	18,646	7,375	8,700	9,496	28,582	
Fergus	172,917	10,310	37,250	182,476	36,035	
Flathead	421,495	3,750	87,545	74,635	79,495	
Gallatin	130,990	4,195	107,124	143,890	111,045	
Garfield	1,000	250	1,600	.....	.....
Glacier	57,024	2,400	189,426	33,859	32,452	
Golden Valley	4,953	825	900	.....	.....
Granite	26,155	.....	.....	.....	30,125	
Hill	279,567	22,050	38,350	81,911	109,766	
Jefferson	57,628	1,900	5,000	13,853	.....
Judith Basin	61,975	1,570	3,000	.....	.....
Lake	25,225	2,950	148,600	.....	.....
Lewis & Clark	1,198,100	22,785	283,260	521,290	94,900	
Liberty	.....	150	2,325	.....	.....
Lincoln	158,573	3,620	14,700	.....	54,539	
Madison	35,611	1,200	10,430	11,370	44,364	
McCone	.....	700	2,020	14,732	.....
Meagher	76,850	2,800	12,325	42,355	71,157	
Mineral	.....	400	.....	2,585	.....
Missoula	4,302,327	7,650	103,835	513,965	.....
Musselshell	15,769	1,275	10,394	.....	39,914	
Park	116,790	3,500	81,229	110,594	.....
Petroleum	3,136	270	1,100	.....	.....
Phillips	.....	2,200	11,025	.....	22,674	
Pondera	108,417	3,210	11,000	.....	46,780	
Powder River	6,180	700	1,000	.....	30,713	
Powell	103,263	.....	6,120	.....	62,564	
Prairie	13,713	1,695	3,150	.....	84,091	
Ravalli	162,828	2,775	7,725	.....	122,955	
Richland	30,001	2,550	6,081	68,917	.....
Roosevelt	30,600	3,355	34,100	12,509	73,319	
Rosebud	56,693	7,025	12,281	.....	.....
Sanders	51,591	2,150	16,585	28,268	16,466	
Sheridan	47,462	3,875	20,585	14,404	20,657	
Silver Bow	3,103,125	27,150	292,695	869,895	1,031,780	
Stillwater	98,839	5,335	9,946	.....	19,316	
Sweet Grass	75,366	3,010	10,705	.....	121,326	
Teton	87,570	550	25,030	31,719	55,760	
Toole	35,667	4,150	39,667	.....	116,975	
Treasure	.....	400	.....	50,565	.....
Valley	232,619	4,530	44,090	75,735	74,434	
Wheatland	17,337	2,725	14,025	113,270	.....
Wibaux	8,010	1,600	1,650	48,790	.....
Yellowstone	1,909,796	10,500	127,760	489,311	173,581	
Public Utilities	5,140,200	.....	.....	.....	.....
THE STATE	24,280,953	\$251,165	\$2,517,575	\$4,083,642	\$4,141,059	
1927	\$50,599,885	\$505,207	\$3,090,866	\$5,044,361	\$4,852,685	
1928	39,869,327	341,608	3,509,381	4,816,750	5,077,425	
1929	28,342,050	425,028	3,561,395	6,405,455	5,804,288	
1930	30,465,523	448,471	3,986,329	6,901,431	6,093,768	
1931	32,935,783	311,961	3,313,000	6,232,169	5,578,990	
1932	27,089,497	359,062	2,905,548	5,392,150	4,935,187	
1933	23,122,970	348,240	2,667,471	5,023,898	4,389,338	
1934	23,686,841	244,660	2,609,462	4,734,189	3,706,068	
1935	23,532,469	230,450	2,674,994	4,174,992	3,385,943	
1936	24,280,953	251,165	2,517,575	4,083,642	4,141,059	

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1935

	Tax Levies Ex- tended Against 40% of As- sessed Value	Tax Levies Extended Against Various Percentages	Total All Per- sonal Property Other than Livestock
	Tel. & Tel. Lines Locally Assessed	All Other Personal Property	
Beaverhead.....	.....	\$ 143,535	\$ 2,075,203
Big Horn.....	450	.....	1,137,981
Blaine.....	28,425	32,740	1,453,868
Broadwater.....	2,350	5,895	620,399
Carbon.....	2,190	464,260	2,145,417
Carter.....	1,250	1,800	413,148
Cascade.....	4,217	2,295,722	19,648,493
Chouteau.....	860	41,602	2,148,103
Custer.....	.....	20,000	2,467,131
Daniels.....	.....	.....	851,973
Dawson.....	300	.....	1,692,526
Deer Lodge.....	.....	864,000	6,701,291
Fallon.....	7,522	.....	720,241
Fergus.....	3,275	12,487	3,192,190
Flathead.....	.....	377,155	4,946,290
Gallatin.....	9,190	345,670	3,729,515
Garfield.....	.....	5,280	316,305
Glacier.....	3,500	9,000	1,860,994
Golden Valley.....	.....	9,387	169,394
Granite.....	74,356	144,000	792,288
Hill.....	.....	91,422	2,980,128
Jefferson.....	.....	121,664	793,431
Judith Basin.....	2,893	5,697	958,781
Lake.....	.....	.....	1,674,240
Lewis & Clark.....	.....	11,468,110	21,731,773
Liberty.....	.....	15,803	402,581
Lincoln.....	.....	216,546	1,470,344
Madison.....	4,900	367,526	1,273,839
McTone.....	2,000	410,988	991,452
Meagher.....	12,446	152,970	629,248
Mineral.....	350	239,861	453,856
Missoula.....	.....	1,178,837	8,542,516
Musselshell.....	58,299	19,327	1,262,533
Park.....	1,050	666,606	3,173,521
Petroleum.....	350	131,956	338,160
Phillips.....	.....	115,687	1,284,933
Pondera.....	1,410	188,436	2,117,121
Powder River.....	.....	.....	462,661
Powell.....	8,662	257,184	1,501,505
Prairie.....	.....	.....	561,983
Ravalli.....	.....	203,673	1,832,247
Richland.....	.....	.....	1,185,009
Roosevelt.....	.....	.....	1,529,813
Rosebud.....	.....	784	910,635
Sanders.....	2,728	754,994	3,519,378
Sheridan.....	5,351	.....	1,581,665
Silver Bow.....	7,230	2,498,798	24,730,139
Stillwater.....	765	256,969	2,924,188
Sweet Grass.....	7,000	54,623	837,661
Teton.....	.....	41,646	2,098,989
Toole.....	.....	510,245	2,823,457
Treasure.....	1,200	.....	248,373
Valley.....	1,200	.....	3,065,211
Wheatland.....	150	174,668	1,116,124
Wibaux.....	3,195	.....	315,370
Yellowstone.....	.....	818,470	12,284,865
THE STATE.....	\$262,064	\$25,766,023	\$170,690,480

PERSONAL PROPERTY OTHER THAN LIVESTOCK—1936

	Tax Levies Ex- tended Against 40% of As- sessed Value	Tax Levies Extended Against Various Percentages	Total All Per- sonal Property Other than Livestock
Beaverhead.....	.....	.....	\$ 2,032,496
Big Horn.....	.....	.....	1,253,511
Blaine.....	.....	11,960	1,537,670
Broadwater.....	2,350	7,688	613,709
Carbon.....	2,190	92,296	1,741,283
Carter.....	1,250	1,800	424,734
Cascade.....	3,395	392,530	15,522,132
Chouteau.....	2,000	32,361	2,189,437
Custer.....	.....	.....	2,093,105
Daniels.....	.....	9,920	826,241
Dawson.....	300	1,986	1,376,092
Deer Lodge.....	.....	696,420	5,840,870
Fallon.....	.....	.....	628,795
Fergus.....	3,275	22,001	3,348,880
Flathead.....	.....	195,140	4,433,035
Gallatin.....	.....	3,784	3,744,694
Garfield.....	.....	8,879	335,964
Glacier.....	2,900	29,250	1,823,237
Golden Valley.....	.....	.....	159,440
Granite.....	.....	35,358	720,590
Hill.....	600	67,266	3,008,229
Jefferson.....	.....	7,300	666,932
Judith Basin.....	1,953	6,871	1,046,807
Lake.....	.....	325	1,834,654
Lewis & Clark.....	.....	1,109,950	11,443,340
Liberty.....	1,950	5,925	492,866
Lincoln.....	1,500	3,190	1,322,463
Madison.....	.....	24,820	1,977,745
McCone.....	2,000	58,284	631,805
Meagher.....	.....	.....	477,705
Mineral.....	.....	4,570	189,875
Missoula.....	.....	5,600	7,246,293
Musselshell.....	6,959	22,765	1,203,843
Park.....	1,050	.....	2,414,409
Petroleum.....	.....	.....	269,816
Phillips.....	.....	23,790	1,284,952
Pondera.....	.....	49,540	2,175,477
Powder River.....	.....	.....	433,365
Powell.....	2,250	21,313	1,281,152
Prairie.....	.....	5,867	542,097
Ravalli.....	.....	127,563	1,923,707
Richland.....	.....	.....	1,280,063
Roosevelt.....	.....	.....	1,558,091
Rosebud.....	.....	371	908,811
Sanders.....	2,048	107,614	883,620
Sheridan.....	.....	.....	1,694,027
Silver Bow.....	3,050	4,475	16,203,040
Stillwater.....	340	19,153	1,025,325
Sweet Grass.....	7,000	4,472	779,568
Teton.....	.....	17,849	2,239,143
Toole.....	.....	76,747	2,250,752
Treasure.....	.....	.....	246,282
Valley.....	1,200	.....	2,961,849
Wheatland.....	150	.....	1,103,635
Wibaux.....	2,800	.....	317,290
Yellowstone.....	1,400	186,950	12,929,320
Public Utilities.....	.....	5,847,792	33,636,778
THE STATE.....	\$56,910	\$9,261,645	\$171,541,599
1927.....	\$563,316	\$21,851,549	\$230,781,044
1928.....	430,433	24,252,676	226,338,631
1929.....	368,774	22,423,673	226,156,642
1930.....	368,817	26,039,397	239,808,078
1931.....	376,058	24,935,340	223,261,993
1932.....	367,925	24,240,343	193,255,019
1933.....	409,669	26,281,642	172,646,618
1934.....	376,559	25,825,337	167,985,301
1935.....	262,064	25,766,923	170,690,480
1936.....	56,910	9,261,645	171,541,599

REPORT OF STATE BOARD OF EQUALIZATION

PUBLIC UTILITY ASSESSMENTS BY STATE BOARD OF EQUALIZATION

	1935				1936			
	Assessment in Montana	Value of Property Locally Assessed	Allocated by State Board of Equalization		Assessment in Montana	Value of Property Locally Assessed	Allocated by State Board of Equalization	
RAILROADS								
Butte, Anaconda & Pacific.....	\$ 2,507,808	\$ 506,535	\$ 2,001,273	\$ 484,515	\$ 2,001,821	\$ 484,515	\$ 2,001,821	
Chicago, Burlington & Quincy.....	5,356,258	1,157,731	5,240,527	1,134,298	5,027,697	1,134,298	5,027,697	
Chicago, Milwaukee, St. Paul & Pacific.....	38,454,168	3,949,788	34,504,380	3,519,549	31,782,499	3,519,549	31,782,499	
Great Northern.....	67,817,921	3,586,534	64,230,687	66,819,356	3,365,851	63,453,505	63,453,505	
Minneapolis, St. Paul & St. M.....	525,119	23,097	502,022	488,019	22,591	465,438	465,438	
Montana Southern.....	26,927	7,025	19,902	26,027	7,095	19,002	19,002	
Northern Pacific.....	61,355,576	4,348,458	57,006,918	58,862,088	4,387,952	54,461,136	54,461,136	
Oregon Short Line.....	4,768,632	401,160	4,365,472	4,577,217	401,472	4,175,745	4,175,745	
	\$180,808,609	\$12,938,328	\$167,870,281	\$173,992,056	\$12,602,383	\$161,389,673	\$161,389,673	
POWER AND GAS LINES:								
Beaverhead Transmission.....	\$ 59,679	\$ None	\$ 59,679	\$ 59,679	\$ None	\$ 59,679	\$ 59,679	
Billings Gas.....	1,623,908	703,936	919,972	1,505,797	170,194	1,335,603	1,335,603	
Bowdoin Utilities.....	425,571	86,729	338,851	Consolidated with Mont.-Bakota Utilities				
Great Northern Utilities.....	496,900	149,464	347,436	505,750	144,762	360,988	360,988	
Montana Cities Gas.....	958,678	61,705	896,973	968,678	65,920	892,758	892,758	
Montana Dakota Power.....	3,486,390	574,609	2,911,691	3,486,390	573,833	2,912,457	2,912,457	
Montana Dakota Utilities.....	507,660	754	506,906	1,747,012	142,343	1,604,669	1,604,669	
Montana Gas.....	170,672	4,575	166,097	170,672	4,575	166,097	166,097	
Montana Power (Elec.).....	58,531,373	45,378,369	13,153,004	61,371,495	47,287,723	14,083,772	14,083,772	
Montana Power Gas.....	5,074,922	680,009	4,394,913	5,841,465	576,000	4,865,465	4,865,465	
Mountain States Power (Rosebud).....	260,895	40,727	220,118	260,895	37,176	223,719	223,719	
Mountain States Power (Flathead).....	1,058,297	539,535	518,762	1,068,297	580,455	477,842	477,842	
Northwest States Utilities.....	678,257	32,368	645,889	Consolidated with Mont.-Bakota Utilities				
	\$73,331,062	\$48,252,771	\$ 25,078,291	\$ 76,966,040	\$49,982,981	\$ 26,983,059	\$ 26,983,059	
TELEGRAPH LINES								
Postal.....	\$ 141,420	\$ 3,720	\$ 137,700	\$ 137,278	\$ 3,620	\$ 123,658	\$ 123,658	
Western Union.....	1,254,660	71,305	1,183,355	1,353,258	79,194	1,274,064	1,274,064	
	\$ 1,396,080	\$ 75,025	\$ 1,321,055	\$ 1,480,536	\$ 82,814	\$ 1,397,722	\$ 1,397,722	
TELEPHONE LINES:								
Absarokee Telephone.....	\$ 5,825	\$ 150	\$ 5,675	\$ 5,825	\$ 150	\$ 5,675	\$ 5,675	
American T. & T.....	1,972,919	None	1,972,919	1,972,919	None	1,972,919	1,972,919	
Flathead.....	2,450	None	2,450	825	None	825	825	
Flakaka.....	2,450	None	2,450	825	None	825	825	
Farmers of Reed Point.....	2,474	540	1,934	2,413	540	1,873	1,873	
Farmers of Frodo.....	3,435	None	3,435	4,854	None	4,854	4,854	
Farmers and Merchants of Flaxville.....	3,435	None	3,435	4,854	None	4,854	4,854	
Mountain States Tel. & Tel.....	7,570,365	1,541,680	6,028,685	7,609,975	1,527,305	6,082,670	6,082,670	
Stephens.....	2,195	205	1,990	1,990	None	1,990	1,990	
Southern Montana.....	12,467	200	12,267	12,267	None	12,267	12,267	
	\$ 9,577,809	\$ 1,542,775	\$ 8,035,034	\$ 9,617,253	\$ 1,527,995	\$ 8,089,258	\$ 8,089,258	

COLL. PIPE LINES AND MISCELLANEOUS.

Brady Irrigation	\$ 31,671	\$ 26,671	\$ 31,671	\$ 26,671	\$ 5,000
Continental Oil	191,521	39,410	191,521	39,369	152,161
Pondera Pipe Line	73,440	21,320	73,440	23,667	49,773
W. E. Rice Pipe Line	200,000	38,435	308,510	41,129	267,490
Toronto Pipe Line	250,000	60,119	339,247	44,365	294,882
International Pipe Line					
	\$ 746,632	\$ 185,946	\$ 944,489	\$ 175,183	\$ 769,306
PERRIES	\$ 9,500	\$ None	\$ 6,000	\$ None	\$ 6,000
GRAND TOTAL	\$265,869,692	\$62,994,845	\$263,006,374	\$64,371,402	\$198,635,018

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1935 AND 1936.**

BEAVERHEAD	1935	County Total	1936	County Total
American Tel. and Tel. Co.....\$	83,424		\$ 83,437	
Beaverhead Transmission Co.....	21,066		21,066	
Montana Power Co.....	243		261	
Montana Southwestern Ry. Co.....	13,895		13,895	
Mountain States Tel. & Tel. Co.....	71,488		71,684	
Oregon Short Line R. R. Co.....				
Main Line	2,916,153		2,791,303	
Postal Telegraph-Cable Co.....	23,666		21,253	
Southern Montana Telephone Co.....	11,282		11,582	
Western Union Tel. Co.....	41,711	3,182,928	44,795	3,059,276
BIG HORN				
C. B. & Q. R. R. Co.....				
Huntley Branch	3,455,624		3,315,193	
Montana Power Co.....	175,542		186,921	
Mountain States Tel. & Tel. Co.....	61,537		62,618	
Western Union Tel. Co.....	14,429	3,707,132	15,499	3,589,231
BLAINE				
Great Northern Ry. Co., Main Line	2,529,605		2,497,013	
Saco Northwest Line.....	330,973		330,973	
Montana Gas Corporation	120,633		120,633	
Montana Power Company.....	188,602		199,539	
Mountain States Tel. & Tel. Co.....	43,751		43,751	
Western Union Tel. Co.....	9,616		10,329	
Ferry, Russel, Zortman, Mont.....	500	3,223,680	500	3,202,738
BROADWATER				
American Tel. & Tel. Co.....	108,801		108,818	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	679,394		605,715	
Montana Power Co.....	174,950		187,284	
Mountain States Tel. & Tel. Co.....	74,689		74,590	
Northern Pacific Ry. Co. Main Line	1,835,064		1,756,118	
Western Union Tel. Co.....	47,652	2,920,550	51,188	2,784,013
CARBON				
Absarokee Telephone Co.....	700		700	
The Billings Gas Company.....	663,281		570,415	
C. B. & Q. R. R. Co.,				
Fromberg Branch.....	979,978		940,199	
Montana Power Co.....	339,784		354,894	
Montana Power Gas Co.....	168,920		168,920	
Mountain States Tel. & Tel. Co. ...	189,178		187,479	
Northern Pacific Ry. Co.,				
Rocky Fork Branch.....	1,292,382		1,226,940	
Clark's Fork Branch.....	671,706		639,720	
Western Union Tel. Co.....	23,745	1,329,674	25,507	4,114,774
CARTER				
Ekalaka Telephone Co.....	1,575	1,575	1,575	1,575
CASCADE				
American Tel. & Tel. Co.....	58,841		58,850	
C. M. St. P. & P. R. R. Co.,				
Lewistown-Gt. Falls Branch.....	398,619		393,509	
Gt. Falls-Agawam Branch.....	320,927		318,892	
Great Northern Ry. Co.,				
Hayre-Butte Line	2,466,474		2,430,728	
Gerber to Giffen, Jct.....	142,140		141,940	
Neilhart Branch	385,420		385,420	
Shelby-Billings Branch.....	2,096,289		2,065,568	
Vaughn Branch	398,560		398,560	
Giffen Mine Spur.....	21,534		21,616	
Montana Cities Gas Co.....	132,943		132,243	
Montana Power Co.....	2,068,813		2,096,940	
Mountain States Tel. & Tel. Co.,	621,632		623,204	
Postal Telegraph-Cable Co.....	9,797		8,798	
Western Union Tel. Co.....	26,777	9,148,766	28,760	9,105,028
CHOUTEAU				
C. M. St. P. & P. R. R. Co.,				
Lewistown-Gt. Falls Branch	\$ 1,215,451		\$ 1,199,506	
Great Northern Ry. Co.,				
Hayre-Butte Line	2,685,894		2,616,968	
Montana Cities Gas Co.....	236,313		235,069	
Montana Power Co.....	236,923		251,777	
Mountain States Tel. & Tel. Co.,	81,829		90,894	
Western Union Tel. Co.....	12,927		14,960	
Ferry, Lohse, Hlad, Mont.	750	1,471,090		4,439,174

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)**

CUSTER	1935	County Total	1936	County Total
American Tel. & Tel. Co.	\$ 65,488		\$ 65,498	
C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified	1,756,316		1,612,775	
Montana-Dakota Power Co.	399,980		398,562	
Mountain States Power Co.	32,987		33,489	
Mountain States Tel. & Tel. Co. . . .	121,352		127,478	
Northern Pacific Ry. Co., Main Line	1,848,714		1,769,483	
Western Union Tel. Co.	42,227	4,270,064	45,362	4,052,647
DANIELS				
Farmers and Merchants Tel. Co. . . .	2,610		2,610	
Great Northern Ry. Co.				
Plentywood West Branch	469,246		469,246	
Scobey-Opheim Line	785,082		785,082	
M. St. P. & S. St. M. Ry. Co.	61,752		57,251	
Montana-Dakota Power Co.	74,095		74,095	
Mountain States Tel. & Tel. Co. . . .	22,965	1,415,750	22,965	1,411,249
DAWSON				
American Tel. & Tel. Co.	73,412		73,423	
Great Northern Ry. Co.				
Newlon West Branch	90,174		90,174	
Montana-Dakota Power Co.	625,717		625,717	
Mountain States Tel. & Tel. Co. . . .	73,863		74,220	
Northern Pacific Ry. Co., Main Line	2,028,180		1,941,258	
Glendive East Line	571,582		545,286	
Redwater Branch	672,345		672,345	
Western Union Tel. Co.	45,636	4,180,909	49,022	4,071,445
DEER LODGE				
B. A. & P. Ry. Co., Main Line	404,424		404,424	
Main Line Spurs	397,958		398,232	
Anaconda to Brown	88,918		88,918	
Leased Lines, Main Branch				
Stuart Line	38,318		38,318	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	515,484		459,756	
Montana Power Co.	141,299		426,525	
Montana Power Gas Co.	243,978		256,973	
Mountain States Tel. & Tel. Co. . . .	127,518		127,799	
Northern Pacific Ry. Co.				
Montana Union Line	647,010		619,281	
Postal Telegraph-Cable Co.	16,086		9,058	
Southern Montana Tel. Co.	985		985	
Western Union Tel. Co.	15,726	2,631,704	16,946	2,847,215
FALLON				
C. M. St. P. & P. R. R. Co.				
Main Line, Not Electrified	1,312,470		1,205,528	
Ekalaka Tel. Company	875		875	
Montana-Dakota Power Co.	425,674		425,674	
Montana-Dakota Utilities Co.	353,777		380,915	
Mountain States Power Co.	91,322		93,090	
Mountain States Tel. & Tel. Co. . . .	42,587		42,489	
Northern Pacific Ry. Co.				
Ollie Branch	51,744		49,392	
Shepherd Tel. Exchange	810	2,279,259	810	2,198,773
FERGUS				
C. M. St. P. & P. R. R. Co.				
Harlowton-Lewistown Branch . . . \$	710,654		\$ 701,589	
Lewistown-Gt. Falls Branch	931,489		919,502	
Lewistown-Winifred Branch	429,254		429,254	
Roy Branch	219,110		219,140	
Lewistown-Winnett Branch	168,002		468,002	
Great Northern Ry. Co.				
Shelby-Billings Branch	138,828		136,816	
Moccasin Branch	171,849		174,849	
Montana Power Co.	249,593		262,731	
Mountain States Tel. & Tel. Co. . . .	176,690		174,332	
Western Union Tel. Co.	2,408		2,587	
Ferry, Lohse, Illiad, Mont.	750			
Ferry, Russell, Zortman, Mont.	500	3,801,557	500	3,789,302
FLATHEAD				
Great Northern Ry. Co., Main Line	4,963,795		4,878,063	
Kalispell Branch	401,268		399,228	
Mountain States Power Co.	182,504		444,743	
Western Union Tel. Co.	10,896	5,858,463	11,700	5,733,734

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)**

GALLATIN	1935	County Total	1936	County Total
American Tel. & Tel. Co.....	\$ 101,845		\$ 101,860	
C. M. St. P. & P. R. R. Co.,				
Bozeman-North Line	199,840		199,840	
Belgrade Branch.....	43,128		43,128	
Gallatin Gateway Branch.....	39,840		39,840	
Main Line, Electrified.....	1,505,974		1,343,166	
Three-Forks Bozeman Branch ..	386,704		386,694	
East Flathead Tel. Co.....	475		475	
Montana Power Co.....	525,908		553,922	
Montana Power Gas Co.....	109,050		109,050	
Mountain States Tel. & Tel. Co.,	218,351		218,932	
Northern Pacific Ry. Co., Main Line	2,653,420		2,538,199	
Butte Line	876,876		839,014	
Red Bluff Branch.....	20,537		19,604	
Camp Creek Branch	169,367		161,669	
Bozeman-Logan Branch	348,107		340,003	
Oregon Short Line, Yellowstone Br.	149,920		139,453	
Western Union Tel. Co.....	67,381	7,416,723	72,391	7,107,243
GARFIELD				
Continental Oil Company.....	6,528		5,314	
Ferry, Ferguson, Lismas, Mont....	1,000		1,000	
Mountain States Tel. & Tel. Co.	.....	7,528	9,037	15,351
GLACIER				
Great Northern Ry. Co., Main Line	3,151,372		3,390,065	
Great Northern Utilities Co.....	131,211		140,131	
International Pipeline Company	105,023		191,752	
Montana Power Gas Co.	367,342		419,271	
Mountain States Tel. & Tel. Co.	36,671		37,260	
Toronto Pipeline Co.....	113,404		197,750	
Western Union Tel. Co.	6,134	4,211,157	6,589	4,382,818
GOLDEN VALLEY				
C. M. St. P. & P. R. R. Co.,				
Main Line, Not Electrified	1,029,341		945,469	
Great Northern Ry. Co.,				
Shelby-Billings Branch	1,312,104		1,293,088	
Montana Power Co.....	111,631		118,234	
Mountain States Tel. & Tel. Co.,	31,525		31,525	
Western Union Tel. Co.	3,257	2,487,858	3,499	2,391,815
GRANITE				
American Tel. & Tel. Co.....	69,609		69,619	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	1,119,691		998,646	
Montana Power Co.....	2,605		83,893	
Mountain States Tel. & Tel. Co.,	48,212		49,195	
Northern Pacific Ry. Co., Main Line	1,465,264		1,400,488	
Philipsburg Branch	397,485		386,448	
Postal Telegraph-Cable Co.	7,241		6,502	
Western Union Tel. Co.	26,429	3,136,539	28,391	3,023,182
HILL				
Great Northern Ry. Co., Main Line..	2,906,696		2,864,660	
Havre-Butte Line.....	758,897		747,898	
Montana Gas Corporation.....	45,464		45,464	
Montana Power Co.....	367,524		387,846	
Mountain States Tel. & Tel. Co.,	111,501		114,795	
Western Union Tel. Co.	6,591	4,199,673	7,095	4,167,758
JEFFERSON				
American Tel. & Tel. Co.....	80,404		80,416	
C. M. St. P. & P. R. R. Co.,				
Main Line, Electrified.....	1,012,135		901,857	
Great Northern Ry. Co.,				
Havre-Butte Line.....	2,029,117		1,999,778	
Montana Power Co.	750,761		812,723	
Mountain States Tel. & Tel. Co.,	153,223		153,434	
Northern Pacific Ry. Co., Main Line	78,540		75,174	
Butte Line	1,767,276		1,690,973	
Ruby Valley Branch.....	221,605		212,175	
Western Union Tel. Co.	8,676	6,101,737	9,319	5,935,849

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)**

JUDITH BASIN	1935	County Total	1936	County Total
C. M. St. P. & P. R. R. Co., Harlowtown-Lewistown Branch	\$ 148,466		\$ 146,678	
Lewistown-Gt. Falls Branch	181,935		179,602	
Great Northern Ry. Co., Shelby-Billings Branch	2,753,135		2,712,928	
Moccasin Branch	180,966		180,966	
Montana Power Co.	230,175		244,829	
Mountain States Tel. & Tel. Co.	71,261		72,440	
Western Union Tel. Co.	3,118	3,569,056	3,350	3,540,793
LAKE				
Montana Power Co.	25,605		27,540	
Mountain States Power Co.	36,259		33,100	
Mountain States Tel. & Tel. Co.	29,396		39,396	
Northern Pacific Ry. Co. Main Line	589,146		555,283	
Polson Branch	633,066		603,140	
Western Union Tel. Co.	13,115	1,327,617	14,121	1,272,580
LEWIS & CLARK				
American Tel. & Tel. Co.	141,391		141,418	
Great Northern Ry. Co., Havre-Butte Line	2,034,189		2,004,708	
Fair Grounds Spur	599		599	
Vaughn Branch	284,944		284,944	
Montana Power Co.	1,327,130		1,374,175	
Montana Power Gas Co.	1,112,055		1,275,470	
Mountain States Tel. & Tel. Co.	385,384		385,823	
Northern Pacific Ry. Co. Main Line	1,450,008		1,387,655	
Red Mountain Branch	12,258		12,285	
Postal Telegraph-Cable Co.	11,709		10,515	
Western Union Tel. Co.	70,379	6,830,046	73,627	6,953,219
LIBERTY				
Great Northern Ry. Co. Main Line	1,153,518		1,140,104	
Montana Power Co.	41,232		43,688	
Mountain States Tel. & Tel. Co.	11,298		11,298	
Northwest States Utilities Co.	88,038			
Montana-Dakota Utilities Co.		Combined with Mont.-Dak. Utilities Co. 1,294,086	88,038	1,283,128
LINCOLN				
Great Northern Ry. Co. Main Line	5,428,215		5,358,783	
Fernie Branch	145,296		138,485	
Western Union Tel. Co.	13,227	5,586,738	14,208	5,511,476
McCONE				
Mountain States Tel. & Tel. Co.	11,656		17,101	
Northern Pacific Ry. Co., Redwater Branch	466,540		466,540	
Ferry, Holderman, Oswego, Mont.	500		500	
Ferry, Vorhees, Poplar, Mont.	500		500	
Ferry, Frank & Peter Barch.	500	479,696	500	485,141
MADISON				
American Tel. & Tel. Co.	12,263		12,267	
Beaverhead Transmission Co.	38,613		38,613	
C. M. St. P. & P. R. R. Co., Main Line, Electrified	382,691		341,319	
Montana Power Co.	294,082		316,061	
Mountain States Tel. & Tel. Co.	85,055		84,858	
Northern Pacific Ry. Co., Ruby Valley Branch	861,134		824,490	
Red Bluff Branch	212,135		202,492	
Pony Branch	69,245		66,098	
Oregon Short Line R. R. Co., Main Line	235,930		225,830	
Postal Telegraph-Cable Co.	1,891		1,698	
Western Union Tel. Co.	3,411	2,196,450	3,664	2,117,330
MEAGHER				
C. M. St. P. & P. R. R. Co., Main Line, Electrified	1,870,868		1,668,612	
Ringling Branch	29,416		29,416	
Montana Power Co.	115,140		123,004	
Mountain States Tel. & Tel. Co.	19,015	2,031,439	19,035	1,810,067

PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)

MINERAL	1935	County Total	1936	County Total
American Tel. & Tel. Co.	\$ 215,325		\$ 215,554	
C. M. St. P. & P. R. R. Co., Main Line, Electrified.....	3,000,552		2,673,198	
Montana Power Co.....	73,206		67,397	
Mountain States Tel. & Tel. Co.....	21,908		22,007	
Northern Pacific Ry. Co., St. Regis Line.....	1,658,223		1,580,790	
Coeur d'Alene Branch.....	482,949		389,240	
Postal Telegraph-Cable Co.....	20,983		18,844	
Western Union Tel. Co.....	20,796	5,493,942	22,340	4,988,870
MISSOULA				
American Tel. & Tel. Co.	171,013		171,042	
C. M. St. P. & P. R. R. Co., Main Line, Electrified.....	2,096,642		1,870,968	
Big Blackfoot Branch.....	339,848		339,822	
Montana Power Co.....	558,820		587,705	
Mountain States Tel. & Tel. Co.....	333,776		343,336	
Northern Pacific Ry. Co., Main Line	2,720,968		2,601,850	
St. Regis Line.....	903,200		860,190	
Bitter Root Branch.....	484,260		463,310	
Postal Telegraph-Cable Co.....	16,953		15,224	
Western Union Tel. Co.....	60,355	7,685,835	65,144	7,318,591
MUSSELSHELL				
C. M. St. P. & P. R. R. Co., Main Line, Not Electrified.....	1,973,801		1,812,384	
Montana Power Co.....	161,414		172,258	
Mountain States Tel. & Tel. Co.....	47,382	2,185,597	46,989	2,031,631
PARK				
American Tel. & Tel. Co.....	116,417		116,434	
East Flathead Telephone Co.....	350		350	
Montana Power Co.....	255,210		270,382	
Montana Power Gas Co.....	267,690		267,690	
Mountain States Tel. & Tel. Co.....	166,445		166,641	
Northern Pacific Ry. Co., Main Line	1,603,860		1,534,266	
Shields River Branch.....	461,840		438,748	
Park Branch.....	1,292,312		1,209,824	
Western Union Tel. Co.....	39,116	4,203,240	42,029	4,046,364
PETROLEUM				
C. M. St. P. & P. R. R. Co., Lewistown-Winnett Branch.....	128,808		128,808	
Continental Oil Company.....	115,583		146,847	
Mountain States Tel. & Tel. Co.....	2,554	276,945	2,554	278,209
PHILLIPS				
Bowdoin Utilities Co.....	121,311	(Combined with Mont.-Dak. Utilities)		
Great Northern Ry. Co., Main Line	2,338,684		2,313,105	
Saco Northwest Line.....	994,602		996,676	
Montana-Dakota Utilities Co.....			154,356	
Montana Power Co.....	187,469		199,616	
Mountain States Tel. & Tel. Co.....	63,791		63,988	
Western Union Tel. Co.....	9,075	3,714,932	9,747	3,737,488
PONDERA				
American Tel. & Tel. Co.....	17,543		17,546	
Brady Irrigation Co.....	3,333		3,333	
Great Northern Ry. Co., Shelby-Billings Branch.....	1,293,785		1,275,034	
Montana Cities Gas Co.....	117,562		116,944	
Montana-Dakota Utilities Co.....			169,245	
Montana Power Co.....	195,295		204,906	
Montana Power Gas Co.....	310,719		397,920	
Mountain States Tel. & Tel. Co.....	111,541		109,085	
Northwest States Utilities Co.....	169,245	(Combined with Mont.-Dak. Utilities)		
Pondera Pipeline Co.....	51,207	(W. E. Rice Pipeline Co.)		
W. E. Rice Pipeline Co.....			49,732	
Western Union Tel. Co.....	4,732	2,304,961	5,084	2,348,829
POWDER RIVER				
Mountain States Tel. & Tel. Co.....	8,351	8,351	8,351	8,351

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)**

POWELL		1935	County Total	1936	County Total
American Tel. & Tel. Co.	\$	112,413		112,460	
C. M. St. P. & P. R. R. Co.					
Main Line, Electrified		1,320,419		1,177,968	
Blackfoot Branch		12,232		12,232	
Montana Power Co.		327,254		348,918	
Montana Power Gas Co.		517,080		503,330	
Mountain States Tel. & Tel. Co.		117,079		122,482	
Northern Pacific Ry. Co., Main Line		2,093,138		2,002,413	
Montana Union Line		415,880		809,668	
Postal Telegraph-Cable Co.		16,503		14,820	
Western Union Tel. Co.		73,551	5,435,579	79,008	5,283,299
PRAIRIE					
American Tel. & Tel. Co.		18,338		48,345	
C. M. St. P. & P. R. R. Co.					
Main Line, Not Electrified		1,598,873		1,468,718	
Montana-Dakota Power Co.		291,512		292,411	
Mountain States Tel. & Tel. Co.		40,516		40,516	
Northern Pacific Ry. Co., Main Line		1,312,962		1,256,692	
Western Union Tel. Co.		28,824	3,321,025	30,963	3,137,645
RAVALLI					
Montana Power Co.		172,940		186,314	
Mountain States Tel. & Tel. Co.		167,460		167,956	
Northern Pacific Ry. Co.					
Bitter Root Branch		879,808		841,627	
Bitter Root Branch Extension		337,106		321,783	
Western Union Tel. Co.		2,786	1,560,100	2,994	1,520,671
RICHLAND					
Great Northern Ry. Co.					
Snowden-Sidney Branch		204,330		204,465	
Newlon West Branch		552,496		552,482	
Montana-Dakota Power Co.		542,589		542,589	
Mountain States Tel. & Tel. Co.		65,167		65,560	
Northern Pacific Ry. Co.					
Glendive East Line		657,360		627,480	
Western Union Tel. Co.		2,479		2,663	
Ferry, Larson, Brockton, Mont.		500			
Ferry, Bowden, Poplar, Mont.		500	2,025,421		1,995,239
ROOSEVELT					
Farmers & Merchants Tel. Co.					
Flaxville		3,989		3,989	
Farmers Tel. Co., Froid, Mont.		825		825	
Great Northern Ry. Co., Main Line		4,186,735		4,140,562	
Bainville Branch		517,523		517,523	
Snowden-Sidney Branch		31,515		31,515	
Montana-Dakota Power Co.		268,423		269,715	
Mountain States Tel. & Tel. Co.		116,191		101,832	
Ferry, Vorhees, Poplar, Mont.		500		500	
Ferry, Larson, Brockton, Mont.		500			
Ferry, Bowden, Poplar, Mont.		500	5,126,701		5,066,461
ROSEBUD					
American Tel. & Tel. Co.		71,598		71,606	
C. M. St. P. & P. R. R. Co.					
Main Line, Not Electrified		3,181,376		2,922,308	
Montana Power Co.		27,850		29,955	
Mountain States Power Co.		95,809		97,141	
Mountain States Tel. & Tel. Co.		46,420		49,858	
Northern Pacific Ry. Co., Main Line		1,927,758		1,845,140	
Rosebud Branch		710,603		693,330	
Western Union Tel. Co.		45,611	6,137,025	48,995	5,758,335
SANDERS					
Montana Power Co.		341,184		307,574	
Mountain States Tel. & Tel. Co.		48,641		49,819	
Northern Pacific Ry. Co., Main Line		5,137,062		4,907,375	
St. Regis Line		442,985		421,890	
Polson Line		67,998		64,760	
Western Union Tel. Co.		52,605	6,130,475	99,477	5,850,895

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)**

SHERIDAN	1935	County Total	1936	County Total
Farmers Tel. Co., Froid	\$ 865		\$ 865	
Great Northern Ry. Co.				
Bainville Branch	708,538		708,538	
Plentywood West Branch	566,490		566,490	
M. St. P. & S. St. M. Ry. Co.				
Flaxton Branch	140,270		140,270	
Montana-Dakota Power Co.	150,115		150,115	
Mountain States Tel. & Tel. Co.	61,796	1,928,074	61,796	1,895,981
SILVER BOW				
American Tel. & Tel. Co.	50,162		50,169	
B. A. & P. Ry. Co., Main Line	657,000		657,000	
Main Line Spurs	28,030		28,030	
Spurs—Butte Hill Lines	385,792		386,066	
Siding at Rocker	833		833	
C. M. St. P. & P. R. R. Co.				
Main Line, Electrified	1,458,170		1,300,530	
Great Northern Ry. Co.				
Havre-Butte Line	325,645		320,892	
Montana Power Co.	1,680,360		1,756,593	
Montana Power Gas Co.	134,881		134,881	
Montana Southwestern Ry. Co.	5,107		5,107	
Mountain States Tel. & Tel. Co.	717,428		717,084	
Northern Pacific Ry. Co.				
Butte Line	531,650		509,267	
Montana Union Line	848,096		810,301	
Oregon Short Line R. R. Co.				
Main Line	1,063,469		1,019,159	
Postal Telegraph-Cable Co.	18,871		16,946	
Western Union Tel. Co.	10,133	7,945,627	43,102	7,753,960
STILLWATER				
Absarokee Telephone Co.	4,975		4,975	
American Tel. & Tel. Co.	65,727		65,736	
Billings Gas Company			15,565	
Farmers Cooperative Tel. Co.				
Reed Point	1,330		1,330	
Montana Power Co.	145,532		154,462	
Montana Power Gas Co.	175,810		175,810	
Mountain States Tel. & Tel. Co.	84,542		84,738	
Northern Pacific Ry. Co., Main Line	1,633,956		1,592,885	
Lake Basin Branch	197,183		197,183	
Western Union Tel. Co.	39,813	2,378,868	42,767	2,335,451
SWEET GRASS				
American Tel. & Tel. Co.	60,526		60,535	
Farmers Cooperative Tel. Co.				
Reed Point	604		543	
Montana Power Company	115,177		123,309	
Montana Power Gas Co.	369,110		369,110	
Mountain States Tel. & Tel. Co.	47,452		47,452	
Northern Pacific Ry. Co., Main Line	1,621,326		1,551,841	
Western Union Tel. Co.	38,876	2,253,071	41,761	2,194,551
TETON				
American Tel. & Tel. Co.	15,756		15,758	
Brady Irrigation Co.	1,667		1,667	
C. M. St. P. & P. R. R. Co.				
Great Falls-Agawam Branch	363,434		361,130	
Great Northern Ry. Co.				
Shelby-Billings Branch	1,044,211		1,029,078	
Power Branch	1,050,930		1,046,784	
Montana-Dakota Utilities Co.			75,419	
Montana Power Co.	189,931		210,104	
Montana Power Gas Co.	588,278		687,040	
Mountain States Tel. & Tel. Co.	71,009		71,009	
Northwest States Utilities Co.	75,419			
Pondera Pipeline Company	913			
W. E. Rice Pipeline Co.			41	
Western Union Tel. Co.	5,171	3,416,719	5,555	3,503,585

(Combined with Mont.-Dak. Utilities Co.)
(Combined with W. E. Rice Pipeline Co.)

**PUBLIC UTILITY VALUES ALLOCATED TO COUNTIES BY STATE BOARD OF
EQUALIZATION FOR THE YEARS 1935 AND 1936 (Continued)**

TOOLE		1935	County Total	1936	County Total
American Tel. & Tel. Co.	\$	26,812		\$ 26,815	
Great Northern Ry. Co., Main Line		2,201,423		2,164,594	
Shelby-Billings Branch		419,422		442,918	
Sweet Grass Branch		869,100		869,100	
Great Northern Utilities Co.		216,224		220,855	
International Pipeline Co.		84,867		113,130	
Montana Cities Gas Co.		410,155		408,501	
Montana-Dakota Utilities Co.				311,187	
Mountain States Tel. & Tel. Co.		83,242		83,537	
Northwest States Utilities Co.		311,187	(Combined with Mont.-Dak. Utilities Co.)		
Toronto Pipeline Co.		48,161		69,740	
Western Union Tel. Co.		2,548	4,703,151	2,737	4,703,114
TREASURE					
American Tel. & Tel. Co.		46,232		46,240	
Mountain States Tel. & Tel. Co.		14,835		14,835	
Northern Pacific Ry. Co., Main Line		1,198,932		1,147,549	
Western Union Tel. Co.		29,019	1,289,018	31,172	1,239,796
VALLEY					
Bowdoin Utilities Co.		217,539	(Combined with Mont.-Dak. Utilities Co.)		
Great Northern Ry. Co., Main Line		3,409,513		3,371,653	
Scobey-Opheim Line		342,470		342,470	
Montana-Dakota Utilities Co.				266,225	
Montana Power Co.		197,128		210,816	
Mountain States Tel. & Tel. Co.		114,668		130,254	
Western Union Tel. Co.		6,429		8,854	
Ferry, Holderman, Oswego		500		500	
Ferry, Ferguson, Lismas		1,000		1,000	
Ferry, Peter & Frank Barch		500	4,289,747	500	4,332,272
WHEATLAND					
C. M. St. P. & P. R. R. Co.					
Main Line, Not Electrified		701,426		644,273	
Main Line, Electrified		961,593		857,637	
Harlowton-Lewistown Branch		460,567		455,018	
Great Northern Ry. Co.					
Shelby-Billings Branch		958,824		944,928	
Montana Power Co.		239,396		253,931	
Mountain States Tel. & Tel. Co.		40,912		40,912	
Western Union Tel. Co.		2,345	4,365,063	2,519	4,193,218
WIBAUX					
American Tel. & Tel. Co.		27,280		27,284	
Montana-Dakota Power Co.		133,586		133,586	
Montana-Dakota Utilities Co.		153,127		159,285	
Mountain States Tel. & Tel. Co.		15,191		15,191	
Northern Pacific Ry. Co., Main Line		748,440		716,364	
Ollie Branch		43,120		41,160	
Shepherd Telephone Exchange		1,180		1,180	
Western Union Tel. Co.		16,382	1,138,306	17,598	1,111,648
YELLOWSTONE					
American Tel. & Tel. Co.		132,270		132,290	
Billings Gas Co.		256,691		749,621	
C. B. & Q. R. R. Co.					
Huntley Branch		804,925		772,215	
Great Northern Ry. Co.					
Shelby-Billings Branch		1,365,234		1,345,448	
Montana Power Co.		904,296		946,806	
Mountain States Tel. & Tel. Co.		482,761		487,256	
Northern Pacific Ry. Co., Main Line		3,959,223		3,788,587	
Rocky Fork Branch		130,410		124,200	
Lake Basin Branch		72,436		72,436	
Billings and Central Mont. Br.		40,138		40,138	
Western Union Tel. Co.		106,208	8,254,592	114,639	8,573,639

REPORT OF STATE BOARD OF EQUALIZATION

TOTAL ASSESSMENT BY COUNTIES—1935

	Total Assessments By County Assessors		Public Utility Allocations by State Board of Equalization		Assessment of Net Proceeds of Mines by State Board of Equalization		TOTAL VAL. OF COUNTY	
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed and Taxable Value	%	Assessed Value	Taxable Value
Beaverhead	\$ 11,687,646	\$ 3,450,982	\$ 3,182,928	\$ 1,273,169	77%		14,871,350	\$ 4,734,927
Big Horn	8,868,767	2,659,751	3,705,132	1,174,228			12,575,829	4,131,979
Blaine	12,192,460	3,629,801	3,233,482	1,282,416			15,437,923	4,927,000
Broadwater	5,323,198	1,586,581	2,920,450	1,066,264	21.73%		7,909,871	2,717,058
Carbon	13,735,518	4,256,672	4,323,674	1,718,918	18.21%		18,107,855	6,017,293
Carter	8,423,512	2,532,017	1,575	630	42.66%		8,425,147	2,532,647
Cascade	83,220,238	23,773,626	9,148,566	3,602,220	45.36%		92,344,101	27,375,843
Chouteau	19,469,966	5,692,034	4,171,090	1,782,549	8.73		23,941,929	7,475,336
Custer	16,975,976	5,015,382	4,270,064	1,762,404			21,246,040	6,718,386
Daniels	7,942,270	2,348,981	1,415,750	565,468	2.63%		9,361,358	2,917,087
Dawson	14,359,113	4,438,853	4,180,909	1,667,939	98%		19,111,011	6,107,781
Deer Lodge	26,393,254	7,814,888	2,631,704	1,052,248			29,024,958	8,867,136
Fallon	6,112,030	1,823,939	2,279,259	911,703	133.16%		8,524,154	2,868,807
Fergus	29,857,142	8,862,975	3,801,557	1,509,144	1.56%		33,660,262	10,373,682
Flathead	21,575,906	7,181,620	5,858,463	2,343,383	32		30,434,395	9,525,035
Gallatin	27,747,362	8,170,194	7,416,723	2,926,397			35,164,025	11,096,591
Garfield	10,177,581	3,066,839	7,528	3,011	154		10,185,263	3,070,004
Glacier	7,132,232	1,998,990	4,211,457	1,684,462	556.54%		11,899,937	4,210,000
Golden Valley	3,180,587	983,319	2,487,858	993,920	532		5,668,917	1,977,771
Granite	4,418,742	1,360,227	3,136,539	1,254,507	191.574		7,774,685	2,806,308
Hill	22,250,506	6,532,458	4,199,673	1,665,125			26,559,863	8,207,267
Jefferson	7,793,594	1,924,327	6,101,737	2,438,171	9.684		9,929,735	3,751,992
Judith Basin	13,250,232	3,958,075	3,569,056	1,432,678	64.494		16,819,979	5,381,444
Lake	10,464,315	3,219,695	1,327,817	531,045	691		12,091,932	3,752,040
Lewis & Clark	42,653,369	11,563,627	6,830,016	2,682,902	135.771		49,619,126	14,382,600
Liberty	5,272,299	1,558,595	1,294,086	516,358			6,560,900	2,089,458
Lincoln	7,673,601	2,230,605	5,586,758	2,234,695	14.51%		13,310,902	4,510,463
Madison	9,366,349	3,045,151	2,196,450	871,822	45.16%		12,188,671	3,918,845
McPherson	10,188,040	3,102,656	4,739,696	1,948,878	28.82%		10,668,058	3,294,886
Meagher	6,910,843	2,076,948	2,034,439	812,366	352		8,945,282	2,889,314
Mineral	1,761,356	497,659	5,496,912	2,197,029			7,195,298	2,694,688
Missoula	32,290,710	9,189,594	7,685,855	3,025,659	5.272		39,981,817	12,223,523
Musselshell	7,554,112	2,551,553	2,185,597	861,768	210.132		9,949,931	3,426,515
Park	18,094,159	5,229,433	1,293,240	1,667,440	28.43%		22,325,842	6,495,816
Patrolman	4,452,420	1,343,804	276,945	110,778	185.477		4,914,812	1,610,059

Phillips.....	11,472,518	3,441,950	3,571,132	1,477,831	104,092	15,291,512	5,023,873
Pondera.....	12,129,822	3,501,660	2,304,962	912,434	390,359	14,735,183	4,714,433
Powder River.....	7,178,688	2,169,499	8,351	3,341	100	7,187,139	2,172,940
Powell.....	10,099,693	2,989,090	5,435,579	2,166,076	312,295	15,817,477	5,467,371
Prarie.....	6,832,590	2,049,565	3,321,925	1,327,914		10,153,615	3,377,479
Ravalli.....	11,119,405	3,263,963	1,569,100	614,527	82	12,679,587	3,878,577
Richland.....	10,538,755	3,125,071	2,925,421	807,512	1,091	12,565,267	3,934,075
Roosevelt.....	10,392,348	3,032,295	5,126,701	2,049,132	187	15,519,236	5,082,614
Rosebud.....	10,619,497	3,212,007	6,137,925	2,454,809	830,177	17,586,699	6,496,993
Sanders.....	11,067,737	3,240,932	6,130,475	2,419,550	1,219	17,199,431	5,591,701
Shoshone.....	12,669,311	3,708,514	1,928,974	770,186	3,200	14,690,687	4,482,000
Silver Bow.....	62,664,889	17,012,335	7,945,627	3,076,447	11,118	70,621,937	29,101,200
Stillwater.....	9,580,562	2,827,004	2,378,868	946,457	3,136	11,962,767	3,476,597
Sweet Grass.....	8,420,658	2,548,095	2,253,071	897,522		10,673,129	3,413,617
Teton.....	13,380,666	3,833,330	5,116,719	1,591,764	8,034	16,805,119	5,292,188
Toole.....	11,019,754	3,349,710	1,703,151	1,891,260	1,351,979	17,074,881	6,582,979
Treasure.....	3,677,348	1,098,758	1,289,018	515,608		1,966,366	1,611,366
Valley.....	17,010,231	5,029,587	4,289,747	1,621,157	7,797	21,307,691	6,658,751
Wheatland.....	8,089,675	2,367,940	3,365,063	1,340,751		11,454,738	3,708,691
Willoux.....	4,800,320	1,448,277	1,138,306	443,698	1,358	5,629,984	1,892,333
Yellowstone.....	49,979,304	14,497,999	8,254,592	3,245,740		58,253,896	17,133,739
THE STATE.....	812,062,637	\$245,745,524	\$202,871,810	\$ 80,520,211	\$ 4,082,250	\$1,019,619,697	\$339,947,983

TOTAL ASSESSMENT BY COUNTIES—1936

	Total Assessments by County				Public Utilities Allocated				Assessments of Net				Class of County
	Local Property Other Than Public Utilities		Assessors Public Property of Public Utilities		by State Board of Equalization		By State Board of Equalization		TOTAL VALUATION OF COUNTY		TOTAL VALUATION OF COUNTY		
	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	Assessed Value	Taxable Value	County 1937-38
Beaverhead	\$ 11,822,993	\$ 2,499,185	\$ 480,450	\$ 148,513	\$ 3,059,276	\$ 1,223,708	\$ 10,039	\$ 15,382,758	\$ 4,881,445				7
Bear Head	1,963,577	2,383,781	91,963	23,731	3,580,231	1,428,319	785	11,641,856	3,836,619				7
Blaine	1,464,924	3,493,550	158,902	46,446	3,292,738	1,273,754	37,122	15,247,786	4,818,872				7
Broadwater	5,248,410	1,588,876	178,170	41,775	2,781,013	1,111,571	28,530	8,239,123	2,773,252				7
Carbon	13,336,345	4,110,304	601,117	202,327	1,114,774	1,632,267	79,744	18,135,610	6,025,842				6
Carter	8,741,047	2,641,389			1,575	630		8,742,622	26,42,019				7
Cascade	69,877,881	19,819,355	16,118,891	4,570,580	9,105,028	3,587,151	27,973	95,129,733	28,005,662				3
Chouteau	18,918,839	5,579,002	102,414	27,016	1,433,114	1,715,531	1,630	23,452,973	7,318,189				6
Custer	16,339,003	4,843,938	881,883	242,431	1,052,647	1,615,437	2,340	21,175,872	6,706,147				6
Daniels	7,733,687	2,284,301	33,753	8,765	1,311,249	503,667	2,345	9,182,034	2,859,078				7
DeWason	14,260,379	4,239,364	663,453	190,425	1,071,445	1,623,314	3,069	18,938,346	6,047,772				6
Deer Lodge	25,140,500	7,135,577	1,104,559	301,234	2,837,215	1,121,841	14,688	28,106,362	8,535,240				6
Fallon	6,064,095	1,803,769	178,292	47,284	2,198,773	879,509	163,161	8,610,321	2,839,123				7
Fergus	29,768,459	8,829,126	567,107	155,517	3,789,302	1,503,783	8,048	34,132,716	10,496,471				5
Flathead	23,653,465	6,517,291	1,315,215	400,915	5,733,734	2,293,493	116,652	30,847,066	9,717,451				6
Gallatin	29,160,140	7,669,609	2,055,001	577,580	7,107,243	2,807,956	475,352	35,797,736	11,530,197				5
Garfield	8,382,975	2,518,210			15,351	6,140	130	8,398,456	2,524,480				6
Glauber	6,676,975	1,990,580	579,585	161,181	4,382,818	1,753,127	1,910,747	13,511,125	5,815,635				6
Golden Valley	3,029,194	936,370	51,752	14,472	2,391,815	955,527	357	5,473,118	1,906,726				7
Granite	4,373,546	1,365,927	267,649	68,505	3,023,182	1,295,723	293,634	7,958,011	2,932,959				7
Hall	20,276,516	5,905,339	656,511	178,485	4,167,758	1,651,760	3,632	25,104,417	7,739,216				6
Jefferson	3,616,155	1,178,911	260,452	64,808	5,995,849	2,369,781	31,095	9,843,551	3,614,595				7
Judith Basin	13,336,399	3,989,900	94,399	24,257	3,540,793	1,411,182	433	16,972,024	5,425,772				6
Lake	10,939,435	3,260,848	47,150	13,145	1,272,580	509,032		12,259,165	3,782,995				7
Lewis & Clark	30,697,824	7,999,423	11,889,507	3,467,763	6,953,219	2,731,059	255,622	49,796,182	14,393,867				5
Liberty	5,158,724	1,513,161	28,438	7,633	1,283,198	511,923	27,484	6,497,774	2,060,201				7
Lincoln	7,414,979	2,168,761	388,399	110,472	5,511,476	2,904,500	20,705	13,335,559	4,534,530				7
Madison	8,625,214	2,665,995	125,551	506,825	2,117,330	843,007	195,082	12,663,277	4,210,909				7
McIntosh	9,926,710	2,954,712	8,060	2,363	4,455,141	194,056	1,929	19,421,840	3,153,060				7
Meagher	6,739,145	2,025,559	239,731	70,888	1,810,007	734,560		8,818,943	2,831,007				7
Mineola	1,273,930	364,433	408,283	125,552	4,988,870	1,994,938		6,671,183	2,484,924				7
Missoula	30,340,999	8,526,960	2,800,000	774,747	7,318,591	2,879,768	869	40,490,497	12,132,344				5
Musselshell	7,238,197	2,141,529	264,572	70,973	2,931,631	802,798	238,220	9,772,921	3,423,520				7
Park	15,804,449	4,666,210	1,104,307	368,782	4,046,264	1,604,076	48,590	21,303,710	6,687,688				6
Petroleum	4,278,523	1,282,734	61,656	18,416	2,78,203	111,281	263,085	1,881,203	1,675,519				7

Phillips	9,154,526	2,706,785	163,488	42,383	3,737,488	1,490,174	164,447	13,219,949	4,403,789	7
Pondera	12,160,114	3,525,029	202,217	62,578	2,348,829	929,755	269,699	11,980,859	4,787,054	7
Powder River	7,507,049	2,979,297			3,311		1,774	7,517,165	2,284,348	7
Powell	9,583,420	2,550,415	700,619	204,950	5,283,299	2,104,792	269,022	15,836,360	5,429,299	6
Pratt	5,417,401	1,933,145	79,229	21,391	3,137,615	1,254,562		8,634,278	2,909,608	7
Ravalli	11,223,797	3,264,105	210,297	57,111	1,520,674	598,008	4,474	12,959,322	3,923,798	7
Richland	10,423,535	2,482,134	103,514	23,815	1,995,229	796,900	3,177	12,755,165	2,986,296	7
Roosevelt	3,231,628	2,834,837	127,214	34,867	5,066,431	2,025,296	1,300	11,927,323	4,895,738	7
Rosebud	10,610,126	3,218,823	194,045	51,677	5,758,335	2,303,331	593,848	17,183,384	6,776,632	6
Sanders	6,657,223	1,561,297	5,139,407	1,484,353	3,859,895	2,337,639		17,607,325	5,773,279	6
Sheridan	12,784,655	3,720,563	65,797	18,525	1,895,981	757,349	2,588	14,719,921	4,569,055	7
Silver Bow	51,839,075	14,776,518	10,077,115	2,228,407	7,755,960	2,996,407	3,180,849	42,852,920	23,181,352	3
Stillwater	7,706,651	2,264,562	2,326,967	683,608	2,335,431	928,817	12,125	12,381,494	3,889,402	7
Sweet Grass	8,614,062	2,339,526	162,856	43,614	2,194,551	873,936		10,371,469	3,317,106	7
Teton	13,511,767	3,899,671	122,337	31,179	3,593,585	1,396,551	2,728	17,140,417	5,330,129	6
Toole	10,364,192	3,084,961	684,168	224,752	4,703,114	1,881,245	1,010,771	16,762,245	6,201,729	6
Townsend	3,728,413	1,115,484	24,480	6,854	1,239,796	495,948		4,992,289	1,618,256	7
Valley	16,459,174	4,798,321	286,330	70,936	4,332,472	1,723,741	18,730	21,096,566	6,611,728	6
Wheatland	7,674,057	2,242,982	422,659	107,319	3,199,218	1,274,303		11,295,634	3,624,634	7
Wilbur	4,827,475	1,448,569	13,855	3,462	1,111,648	444,036	1,281	5,954,359	1,897,348	7
Yellowstone	50,165,838	14,548,836	1,926,499	435,694	8,573,639	3,356,897		60,365,976	18,341,447	4
THE STATE	\$771,661,745	\$226,522,960	\$ 68,569,046	\$ 18,846,324	\$198,635,020	\$78,833,407	\$9,812,136	\$1,051,568,977	\$334,011,887	

Sec. 4741—Revised Codes of Montana, 1935. Classification of Counties. For the purpose of regulating the compensation and salaries of all county officers, not otherwise provided for, and for fixing the penalties of officers' bonds, the several counties of this state shall be classified according to that percentage of the true and full valuation of the property therein upon which the tax levy is made, as follows:

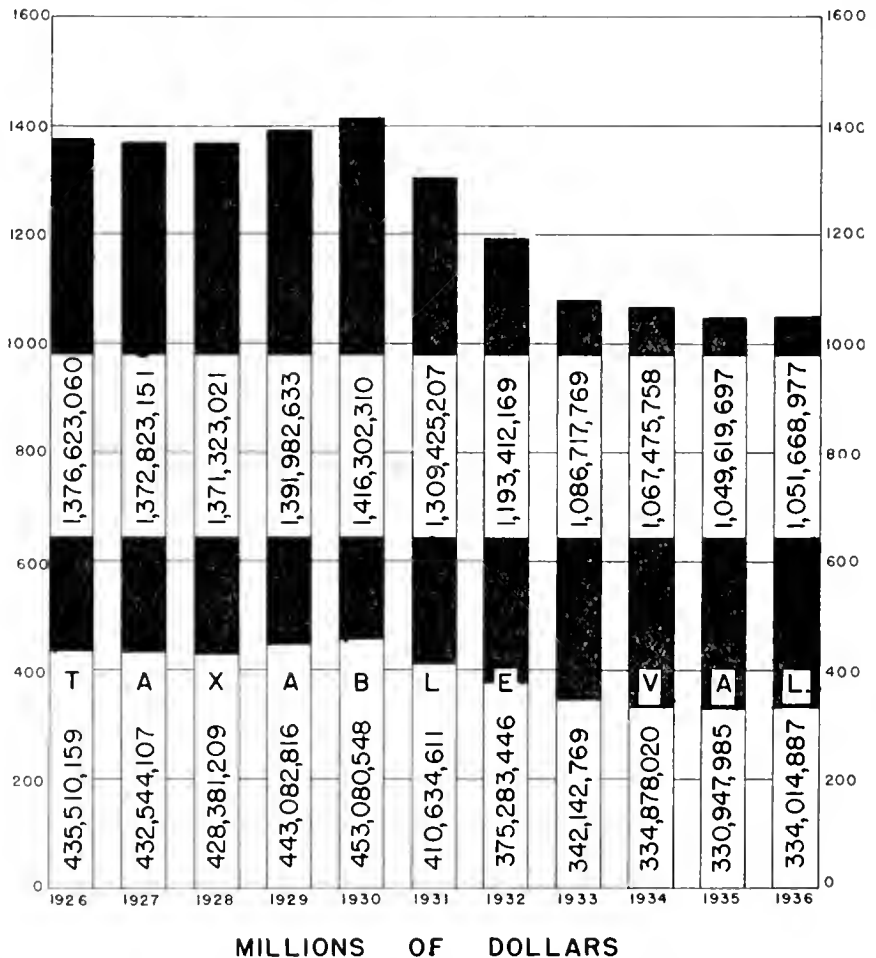
- First Class. All counties having a taxable valuation of fifty millions of dollars or over;
- Second Class. All counties having such a taxable valuation of more than thirty millions and less than fifty millions of dollars;
- Third Class. All counties having such a taxable valuation of more than twenty millions and less than thirty millions of dollars;
- Fourth Class. All counties having such a taxable valuation of more than fifteen millions and less than twenty millions of dollars;
- Fifth Class. All counties having such a taxable valuation of more than ten millions and less than fifteen millions of dollars;
- Sixth Class. All counties having such a taxable valuation of more than five millions and less than ten millions of dollars;
- Seventh Class. All counties having such a taxable valuation of less than five millions of dollars.

ASSESSED AND TAXABLE VALUES OF EACH KIND OF PROPERTY AND PERCENTAGE EACH ITEM BEARS TO TAX- ABLE VALUE OF THE STATE FOR THE YEARS 1935 AND 1936.

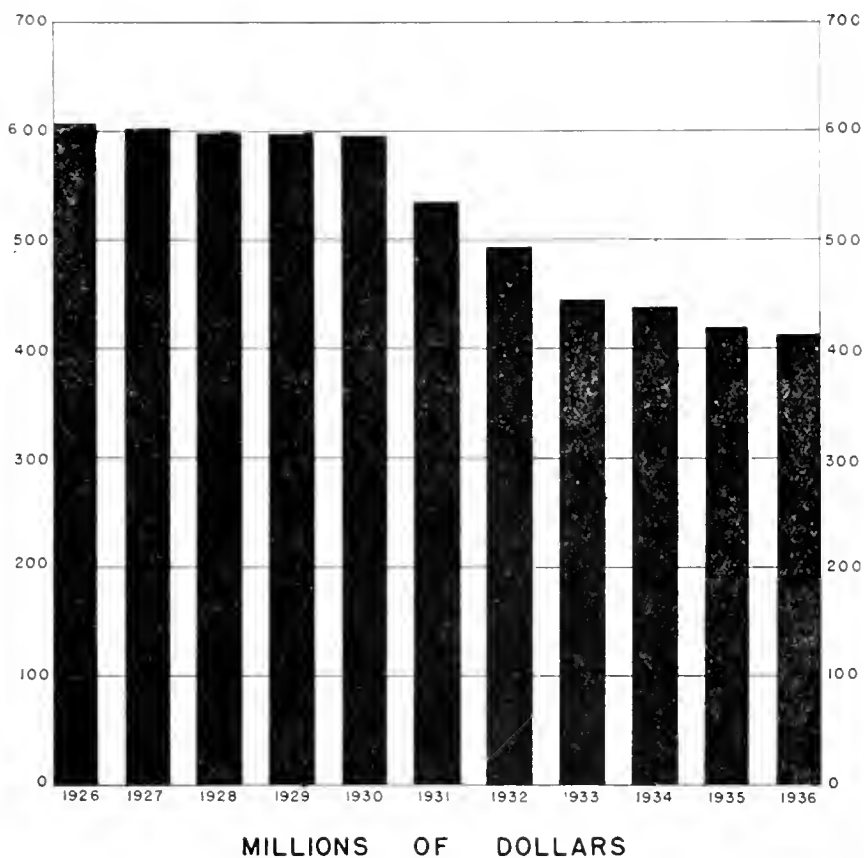
	1935		Percentage		1936		Percentage	
	Assessed	Taxable	to Total	Class	Assessed	Taxable	to Total	Class
	Value	Value			Value	Value		
REAL ESTATE AND IMPROVEMENTS.								
Irrigated Lands.....	\$ 50,568,694	\$ 15,170,608	4.584	30	\$ 49,783,373	\$ 14,335,142	4.471	30
Nonirrigated.....	158,229,389	47,468,817	14.343	30	153,283,789	45,985,137	13.767	30
Grazing Lands.....	97,111,344	29,133,400	8.803	30	92,567,263	27,770,179	8.314	30
State Lands (Under Contract).....	2,557,752	767,335	.232	30	2,425,321	727,596	.218	30
Improvements on Above Agricultural Lands.....	49,069,629	14,720,888	4.448	30	45,167,117	13,550,135	4.057	30
TOTAL All Farm Lands and Improvements.....	357,536,828	107,261,048	32.410		343,227,463	102,968,239	30.827	
Timber Lands.....	13,441,103	4,032,331	1.219	30	12,667,878	3,800,363	1.138	30
Waste Lands.....	699,378	209,813	.063	30	702,123	210,637	.063	30
Industrial Sites.....	2,522,366	756,710	.229	30	1,793,915	538,174	.161	30
Improvements on Industrial Sites.....	41,748,156	12,524,447	3.785	30	27,364,004	8,209,201	2.458	30
Patented Mining Claims.....	1,373,626	1,373,626	.415	100	1,391,805	1,391,805	.417	100
Improvements on Mining Claims.....	3,429,535	1,028,860	.310	30	3,547,788	1,064,326	.316	30
Mineral Reservations.....	473,271	473,271	.143	100	458,175	458,175	.137	100
City and Town Lots.....	58,596,556	17,578,967	5.312	30	57,554,899	17,261,440	5.165	30
Improvements on City and Town Lots.....	148,165,813	44,449,744	13.431	30	141,613,162	42,483,948	12.719	30
TOTAL All Real Estate and Improvements.....	627,986,632	189,688,817	37.317		530,271,212	178,376,348	33.401	
LIVESTOCK								
Horses.....	6,695,579	2,231,860	.674	33 1/2	6,956,045	2,318,450	.695	33 1/2
Cattle.....	26,209,006	8,736,335	2.640	33 1/2	27,941,829	9,313,012	2.788	33 1/2
Sheep.....	9,915,952	3,305,317	.999	33 1/2	10,915,709	3,638,205	1.089	33 1/2
Swine.....	260,947	86,983	.026	33 1/2	365,853	121,938	.036	33 1/2
Miscellaneous.....	301,041	101,347	.031	33 1/2	306,276	102,082	.031	33 1/2
TOTAL Livestock.....	43,385,525	14,461,842	4.370		46,485,712	15,493,687	4.639	
PERSONAL PROPERTY OTHER THAN LIVESTOCK:								
Household Furniture.....	12,468,337	2,493,667	.753	20	12,379,373	2,475,874	.742	20
Watches, Clocks and Jewelry.....	2,096,751	419,350	.127	20	1,790,246	358,049	.107	20
Radio, Electric Refrigerators and Washing Machines.....	1,307,919	261,584	.079	20	1,879,372	375,874	.113	20
Carmages, Wagons, Etc.....	2,195,252	139,058	.133	20	1,711,357	342,271	.103	20
Farm Machinery.....	10,793,958	2,458,792	.652	20	9,802,042	1,960,408	.587	20
Machinery Other than Farm, Mining or Manufacturing.....	20,210,137	4,032,039	.122	20	1,457,135	291,427	.087	20
Automobiles and Trucks.....	83,950	16,790	.005	20	24,115,457	1,823,091	.144	20
Grain Hay and Other Agricultural Products.....	2,324,416	162,709	.049	17	2,105,890	147,412	.044	17
Goods, Wares and Merchandise.....	26,673,838	8,891,279	.268	33 1/2	28,688,555	9,561,895	.286	33 1/2
Furniture and Fixtures of Stores.....	4,282,339	1,437,466	.431	33 1/2	4,062,929	1,354,174	.406	33 1/2
Manufacturing Machinery.....	19,717,719	5,915,316	.178	30	9,564,176	2,869,253	.859	30
Mining Machinery, Tools, Etc.....	6,957,514	2,087,254	.631	30	5,063,247	1,518,974	.455	30
Drilling Rigs, Etc.....	1,551,255	465,376	.149	30	1,597,120	479,136	.143	30
Solvent Credits.....	23,532,469	1,637,273	.497	7	19,149,753	1,339,853	.401	7
Professional Libraries.....	230,450	92,180	.028	10	251,165	100,466	.030	10
Hotel Furniture and Fixtures.....	2,674,994	1,069,998	.323	40	2,517,575	1,007,030	.302	40
National Bank Stock.....	4,171,932	1,252,498	.378	30	4,083,642	1,225,092	.367	30

Moneyed Capital of State Banks	3,385,943	1,015,783	307	30	4,141,659	1,242,318	372
Telephone Lines, Local	262,064	104,826	631	40	56,910	22,764	607
All Other Personal Property	25,766,623	7,634,627	2,306	Various	3,413,853	1,149,971	312
TOTAL All Personal Property other than Livestock	179,680,480	41,594,865	12,568		137,904,821	32,652,925	9,775
OPERATING PROPERTY UTILITIES							
Real Estate and Improvements				30	34,923,238	10,476,571	3,136
Personal Property				Various	33,636,778	8,369,352	2,506
TOTAL All Assessments by County Assessors	842,062,637	215,745,524	74,255		843,221,761	245,369,284	73,460
Allocations of Public Utilities by State Board of Equalization	292,874,810	80,520,211	24,330	40	198,635,920	78,833,407	23,602
Net Proceeds by State Board of Equalization	4,682,250	4,682,250	1,415	100	9,842,196	9,842,196	2,938
GRAND TOTAL All Assessments	\$1,019,619,697	\$330,947,985	100,000		\$1,051,668,977	\$334,014,887	100,000

TOTAL ASSESSED & TAXABLE VALUATION OF MONTANA - 1926- 1936



ASSESSMENTS OF REAL ESTATE & IMPROVEMENTS OTHER THAN CITY & TOWN LOTS 1926 TO 1936 INCLUSIVE



TAXES LEVIED IN MONTANA, 1935 AND 1936

	1935	1936
ASSESSED VALUATION OF STATE	\$1,949,619,697	\$1,951,668,977
TAXABLE VALUATION OF STATE	339,947,985	334,914,887
Amounts Levied		
STATE		
General	\$ 661,603	\$ 585,164
University	827,391	918,809
Educational Bonds	874,889	875,228
Livestock Funds	53,750	54,115
	<hr/>	<hr/>
	\$ 2,417,933	\$ 2,433,316
COUNTIES		
General	\$ 3,554,696	\$ 3,341,260
Road	767,314	818,623
Bridge	463,365	442,620
Poor	1,978,667	1,886,720
Bond Interest and Sinking	1,825,711	1,566,491
County Fair	96,941	120,150
County Library	46,537	40,507
Farm Bureau	26,340	22,082
Miscellaneous	129,123	59,792
Per Capita—Special Road	86,215	82,310
Per Capita—Special Poor	168,616	151,140
	<hr/>	<hr/>
	\$ 9,143,525	\$ 8,525,695
SCHOOLS		
General	\$ 2,083,867	\$ 2,104,702
High Schools	3,198,842	3,177,024
District Schools	4,148,715	3,845,527
	<hr/>	<hr/>
	\$ 9,431,424	\$ 9,127,253
MISCELLANEOUS		
Special Road Districts	\$ 17,571	\$ 15,211
Fire Districts	11,777	10,640
Hail Insurance	177,778	24,329
Drainage and Irrigation	444,224	518,571
Other	17,403	11,695
	<hr/>	<hr/>
	\$ 668,753	\$ 580,356
TOTAL ALL TAXES EXCEPT CITIES AND TOWNS	<hr/>	<hr/>
	\$21,661,635	\$20,666,620
CITIES AND TOWNS		
General	\$ 2,698,643	\$ 2,834,083
Special Improvements	927,520	797,710
	<hr/>	<hr/>
	\$ 3,626,163	\$ 3,541,793
GRAND TOTAL ALL TAXES FOR ALL PURPOSES	<hr/>	<hr/>
	\$25,287,798	\$24,208,413

TAXES LEVIED FOR STATE PURPOSES—1935

	General Fund 2.00 Mills	University Fund 2.500 Mills	Educational Bond, Int. & Sinking 0.833 Mills on Full Value	Total 5.333 Mills	Livestock 3.50 Mills	Total of all State Taxes
Beaverhead	\$ 3,450	\$ 11,812	\$ 12,389	\$ 33,651	\$ 2,500	\$ 36,151
Big Horn	8,262	10,327	10,493	29,082	1,998	31,080
Blaine	9,863	12,329	12,982	35,174	1,946	37,120
Broadwater	5,538	6,923	6,877	19,338	493	19,831
Carbon	12,035	15,044	15,031	42,110	911	43,021
Carter	5,067	6,334	7,016	18,417	1,216	19,633
Cascade	51,855	68,568	77,016	200,439	1,704	202,143
Chouteau	14,951	18,688	19,951	53,590	1,810	55,400
Custer	13,436	16,795	17,712	47,943	607	48,550
Daniels	5,835	7,293	7,819	20,947	499	21,446
Dawson	12,216	15,269	15,886	43,371	644	44,015
Deer Lodge	17,734	22,168	24,216	64,118	195	64,313
Fallon	5,736	7,170	7,099	20,005	478	20,483
Fergus	20,744	25,930	28,046	74,720	2,196	76,916
Flathead	19,050	23,812	25,361	68,223	639	68,862
Gallatin	22,199	27,748	29,242	79,189	1,308	80,497
Garfield	6,140	7,675	8,484	22,299	1,228	23,527
Glacier	8,480	10,600	9,928	29,008	1,670	30,678
Golden Valley	3,956	4,944	4,722	13,622	512	14,134
Groton	5,612	7,016	6,445	19,073	489	19,562
Hill	16,415	20,518	22,340	59,273	862	60,135
Jefferson	7,450	9,312	8,301	25,063	449	25,512
Judith Basin	10,763	13,454	14,011	38,228	1,055	39,283
Lake	7,484	9,355	10,127	26,966	869	27,835
Lewis & Clark	28,768	35,973	41,332	106,073	1,049	107,122
Liberty	4,172	5,215	5,470	14,857	463	15,320
Lincoln	9,021	11,276	11,009	31,306	2,076	33,382
Madison	7,897	9,872	10,187	27,956	1,445	29,401
McGene	6,609	8,262	9,201	24,072	687	24,759
Meagher	5,778	7,223	7,455	20,456	985	21,441
Mineral	5,389	6,736	5,996	18,121	35	18,156
Missoula	24,447	30,559	33,303	88,309	479	88,788
Musselshell	7,253	9,066	8,381	24,700	677	25,377
Park	13,993	17,491	18,602	50,086	1,130	51,216
Petroleum	3,280	4,100	4,107	11,487	604	12,091
Phillips	10,947	12,560	12,783	35,390	1,704	37,094
Pondera	9,429	11,786	12,273	33,488	863	34,351
Powder River	4,345	5,432	5,987	15,764	1,025	16,789
Powell	10,935	13,668	13,220	37,823	757	38,580
Prarie	6,755	8,443	8,454	23,652	319	24,001
Ravalli	7,757	9,696	10,560	28,013	921	28,934
Richland	7,868	9,835	10,471	28,174	782	28,956
Roosevelt	10,163	12,704	12,928	35,795	574	36,369
Rosebud	12,994	16,242	14,597	43,833	1,023	44,856
Sanders	11,383	11,229	14,331	39,943	614	40,557
Sheridan	8,964	11,205	12,171	32,340	641	32,981
Silver Bow	10,200	50,250	58,799	149,249	203	149,452
Stillwater	7,543	9,430	9,940	26,913	937	27,850
Sweet Grass	6,831	8,539	8,717	24,087	1,115	25,202
Teton	10,406	13,008	13,993	37,407	1,240	38,647
Toole	13,165	16,157	14,269	43,891	822	44,713
Treasure	3,228	4,035	4,139	11,402	161	11,563
Valley	13,321	16,651	17,747	47,719	1,446	49,165
Wheatland	7,417	9,272	9,545	26,234	721	26,955
Wibaux	3,786	4,733	4,950	13,469	337	13,806
Yellowstone	35,488	44,359	48,478	128,325	1,637	129,962
THE STATE	\$661,903	\$827,391	\$874,889	\$2,361,183	\$53,750	\$2,417,933

TAXES LEVIED FOR STATE PURPOSES—1936

	General Fund	University Fund	Educational Bond Int. & Sinking on Full Value	Total	Livestock	Total of all State Taxes
	Mills	Mills	Mills	Mills	Mills	
Beaverhead	\$ 8,543	\$ 13,424	\$ 12,814	\$ 34,781	\$ 3,009	\$ 37,790
Big Horn	6,714	10,627	9,747	27,088	2,691	29,779
Blaine	8,185	13,334	12,670	34,189	1,663	35,852
Broadwater	4,853	7,626	6,873	19,352	603	19,955
Carbon	10,545	16,571	15,056	42,172	1,043	43,215
Carter	4,624	7,266	7,281	19,172	1,664	20,837
Cascade	49,609	77,015	79,249	205,873	1,633	206,606
Chouteau	12,806	20,125	19,564	52,495	1,206	53,801
Custer	11,735	18,441	17,715	47,891	847	48,738
Daniels	5,000	7,862	7,647	20,512	533	21,045
Dawson	19,584	16,631	15,781	42,996	742	43,738
Deer Lodge	15,528	21,492	24,234	61,254	203	61,457
Fallon	5,074	7,974	7,169	20,208	622	20,830
Fergus	18,371	28,870	28,143	75,384	2,360	78,044
Flathead	17,023	26,750	25,706	69,479	694	70,173
Gallatin	29,178	31,920	29,778	81,876	1,422	83,298
Garfield	4,418	6,942	6,296	18,656	841	19,497
Glauber	10,177	15,993	11,292	37,462	392	37,854
Golden Valley	9,337	5,243	4,559	13,139	378	13,517
Granite	7,124	8,066	6,644	19,844	609	20,453
Hill	13,543	21,256	20,306	55,105	700	56,405
Jefferson	6,378	10,023	8,692	25,093	486	25,579
Judith Basin	9,495	14,921	14,148	38,564	1,200	39,764
Lake	6,603	10,430	10,269	27,302	991	28,293
Lewis & Clark	25,849	39,583	41,417	106,849	936	107,785
Liberty	3,600	5,657	5,399	14,656	346	15,002
Lincoln	7,936	12,470	10,808	31,214	238	31,452
Madison	7,269	11,579	10,563	29,411	1,600	31,011
McDonnell	5,518	8,971	8,984	23,473	813	23,686
Meagher	4,954	7,785	7,140	20,079	1,059	21,138
Mineral	4,248	6,832	5,562	16,742	36	16,779
Missoula	21,326	33,530	33,733	88,589	166	89,065
Musselshell	6,044	9,497	8,138	23,679	572	24,251
Park	11,763	18,391	17,753	47,907	1,150	49,057
Petroleum	2,932	4,697	3,941	11,570	438	11,998
Phillips	7,706	12,110	11,012	30,828	1,691	32,519
Pondera	8,377	13,164	12,497	34,038	824	34,862
Powder River	3,398	6,282	6,258	16,538	1,367	17,905
Powell	9,501	14,930	13,209	37,639	955	38,594
Prairie	5,992	8,091	7,195	20,288	476	20,764
Ray	6,866	10,720	10,838	28,424	1,065	29,559
Richland	6,276	10,962	10,630	28,568	859	29,424
Roosevelt	8,568	13,463	12,433	34,464	578	35,042
Rosebud	10,809	16,986	14,267	42,062	1,352	43,414
Sanders	10,193	15,877	14,671	40,641	669	41,320
Sheridan	7,890	12,399	12,290	32,579	795	33,374
Silver Bow	49,568	63,750	60,742	165,061	195	165,256
Stillwater	6,806	10,635	10,310	27,811	1,000	28,811
Sweet Grass	5,814	9,122	8,651	23,587	397	23,984
Teton	9,326	14,654	14,275	38,255	1,491	39,656
Toole	10,853	17,054	13,957	41,884	774	42,658
Treasure	2,831	4,450	3,127	10,408	336	10,744
Valley	11,571	18,182	17,573	47,326	1,556	48,882
Wheatland	6,343	9,967	9,452	25,762	809	26,571
Wibaux	3,320	5,218	4,960	13,498	411	13,909
Yellowstone	32,097	50,438	50,307	132,842	1,732	134,574
THE STATE	\$585,164	\$918,809	\$875,228	\$2,379,201	\$54,115	\$2,433,316
1927	\$865,111	\$ 648,834	\$360,229	\$1,874,173	\$ 61,459	\$1,935,632
1928	\$856,991	642,743	356,789	1,856,523	68,679	1,925,202
1929	887,693	665,320	369,340	1,921,743	101,499	2,023,242
1930	905,946	679,459	377,289	1,962,694	93,234	2,055,928
1931	821,104	1,026,396	340,792	2,188,293	65,686	2,253,979
1932	750,518	938,127	312,466	2,001,051	45,256	2,046,307
1933	*513,781	1,025,636	284,869	1,824,286	45,299	1,869,585
1934	502,340	1,604,687	885,068	2,388,577	59,327	2,452,322
1935	661,903	827,391	874,889	2,364,183	53,750	2,417,933
1936	585,164	918,809	875,228	2,379,201	54,115	2,433,316

*Includes \$153,348 for Funding Bond Interest and Sinking Fund.

TAXES LEVIED FOR COUNTY PURPOSES—1935

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	12.39	\$ 61,377	5.00	\$ 19,092	2.00	\$ 9,450	6.00	\$ 28,350
Big Horn	12.00	49,572	2.00	7,284	2.00	8,262	6.00	24,786
Blaine	10.78	53,153	5.00	22,067	2.00	9,861	6.00	29,581
Broadwater	11.00	30,479	1.50	3,778	1.00	2,771	6.00	16,624
Carbon	9.00	54,156	2.00	9,830	2.00	12,634	6.00	36,101
Carter	15.00	38,004	4.50	19,886	2.00	5,067	6.00	15,201
Cascade	7.44	204,060	1.00	60,936	2.00	54,855	6.00	164,575
Chouteau	9.50	71,917	5.00	34,618	2.60	19,436	6.00	44,853
Custer	9.50	63,824	3.00	11,826	1.00	6,718	6.00	10,310
Danals	14.00	40,840	5.00	11,770	.50	1,459	6.00	17,503
Dawson	7.00	42,755	5.00	22,892	2.00	12,216	6.00	36,647
Deer Lodge	7.00	62,070	3.50	19,318	.50	4,434	6.00	53,203
Fallon	10.00	28,688	2.00	4,993	2.00	5,737	6.00	17,213
Fergus	14.00	113,765	1.50	12,336	.50	5,134	6.00	61,613
Flathead	9.15	90,000	.74	4,956	1.00	9,525	6.00	57,159
Gallatin	10.50	116,563	3.00	23,211	2.00	22,203	6.00	66,608
Garfield	16.00	19,120	2.00	6,140	1.00	3,070	6.00	18,420
Glacier	10.65	45,156	3.71	14,023	1.38	5,851	6.00	25,440
Golden Valley	14.00	27,689	4.54	8,466	1.30	2,571	6.00	11,867
Granite	12.50	35,079	4.00	10,220	1.25	3,508	6.00	16,838
Hill	8.00	65,658	.50	3,115	.25	2,051	6.00	49,244
Jefferson	12.50	46,562	4.00	14,257	2.50	9,312	6.00	22,349
Judith Basin	8.40	45,204	4.00	20,580	.20	1,076	6.00	32,288
Lake	16.00	59,873	4.52	11,880	2.00	7,484	6.00	22,452
Lewis & Clark	9.50	136,635	—	—	.20	2,876	6.00	86,296
Liberty	15.20	31,710	5.00	9,999	2.00	4,172	6.00	12,517
Lincoln	10.60	17,811	4.88	20,093	1.00	18,042	6.00	27,063
Madison	10.00	39,488	5.00	18,551	1.00	3,918	6.00	23,693
McOne	14.00	46,265	5.00	15,959	1.00	3,301	6.00	19,828
Meagher	13.00	37,561	2.00	5,369	—	—	6.00	17,335
Mineral	9.61	25,896	1.51	3,971	.58	1,563	6.00	16,168
Missoula	10.00	122,235	1.50	8,903	1.25	15,279	6.00	73,341
Musselshell	16.00	58,024	5.00	15,298	1.00	3,627	6.00	21,759
Park	7.00	18,973	2.00	8,653	1.50	10,494	6.00	11,976
Petroleum	16.00	26,240	3.00	4,617	1.00	1,640	6.00	9,840
Phillips	8.20	41,196	4.50	20,224	3.00	15,072	6.00	30,143
Pondera	12.60	59,403	3.60	14,771	2.10	9,900	6.00	28,287
Powder River	13.50	29,335	.50	1,086	2.00	4,345	6.00	19,037
Powell	9.50	51,940	1.50	6,979	.50	2,733	6.00	32,804
Prairie	11.00	37,152	5.00	15,380	2.00	6,660	6.00	20,265
Ravalli	14.00	51,300	3.50	11,071	3.00	11,635	6.00	23,271
Richland	10.00	39,341	5.00	16,929	2.00	5,868	6.00	23,601
Roosevelt	14.18	72,057	1.90	21,362	2.00	10,163	6.00	30,189
Rosebud	11.00	71,167	3.16	19,125	2.00	12,991	5.00	32,485
Sanders	7.86	44,736	5.00	26,392	3.50	19,920	6.00	31,150
Sheridan	15.50	69,471	5.00	20,391	2.00	8,964	6.00	26,892
Silver Bow	16.00	321,603	—	—	.13	2,513	6.00	120,601
Stillwater	12.00	45,309	2.00	7,055	2.00	7,554	6.00	22,660
Sweet Grass	8.50	29,032	5.00	14,518	.75	2,561	6.00	20,493
Teton	9.00	16,829	5.00	24,458	1.00	5,203	6.00	31,219
Toole	10.80	71,096	3.60	20,791	1.20	7,899	6.00	39,197
Treasure	9.00	14,529	2.00	3,228	1.00	1,614	6.00	9,686
Valley	14.00	93,268	4.00	22,118	2.10	15,987	6.00	39,972
Wheatland	10.70	39,683	3.00	9,659	.30	1,113	6.00	22,252
Wibaux	15.00	28,400	2.50	4,305	1.00	1,893	6.00	11,360
Yellowstone	8.40	119,047	.50	1,461	1.00	17,744	6.00	106,162
THE STATE		\$3,554,696		\$767,311		\$463,365		\$1,978,667

REPORT OF STATE BOARD OF EQUALIZATION

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TAXES LEVIED FOR COUNTY PURPOSES—1936

	General Fund		Road Fund		Bridge Fund		Poor Fund	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	12.24	\$ 60,237	5.00	\$ 19,734	2.00	\$ 9,764	6.00	\$ 20,289
Big Horn	12.00	46,039	2.00	6,807	1.00	3,837	6.00	23,504
Blaine	10.47	50,728	5.00	21,396	2.72	13,189	6.00	29,404
Broadwater	12.00	33,279	5.00	15,093	2.00	2,495	6.00	16,639
Carbon	9.00	34,233	2.00	9,817	2.00	12,052	6.00	36,155
Carter	15.00	39,630	4.00	10,474			6.00	15,852
Cascade	6.11	171,114	1.25	43,417	1.65	46,209	6.00	168,933
Chouteau	10.60	77,573	5.00	33,794	2.00	14,636	6.00	43,000
Cluster	9.50	63,682	3.50	13,748	1.00	6,706	6.00	10,236
Daniels	13.50	38,598	5.00	12,842	1.00	2,859	6.00	17,154
Dawson	7.00	42,334	5.00	22,759	2.00	12,096	6.00	36,287
Deer Lodge	7.00	62,113	3.50	19,356	.50	4,437	6.00	53,240
Fallon	10.00	28,897	4.00	10,073		2,899	6.00	17,398
Fergus	11.00	115,461	1.50	12,463	.50	5,248	6.00	62,978
Flathead	7.53	73,257	4.74	32,452	.77	7,490	6.00	58,365
Gallatin	9.00	193,824	5.00	24,390	2.00	23,060	4.00	46,124
Garfield	14.60	35,343	3.00	7,573	1.00	2,525	6.00	15,147
Glacier	8.67	50,421	1.77	25,168	1.91	11,108	2.02	11,747
Golden Valley	13.00	26,593	2.19	4,194	.66	1,260	6.00	11,444
Granite	11.50	32,730	4.00	10,662	1.50	4,400	6.00	17,598
Hill	7.00	54,175	2.75	15,299	1.00	7,739	6.00	46,436
Jefferson	12.80	46,851	3.85	13,142	2.30	8,383	6.00	21,868
Judith Basin	5.00	27,129	4.00	20,726	1.00	5,425	6.00	32,555
Lake	15.95	60,338	4.50	15,075	2.00	7,565	6.00	22,697
Lewis & Clark	9.50	136,741			.25	3,598	6.00	86,363
Liberty	9.00	18,513	5.00	9,848	2.00	4,114	6.00	42,342
Lincoln	15.50	70,285	4.88	19,939	1.00	18,138	6.00	27,297
Madison	8.00	33,687	5.00	19,785	1.30	5,474	6.00	25,265
McCone	14.00	44,143	5.00	15,276	1.00	3,153	6.00	18,918
Meagher	9.00	25,479	2.50	6,570			6.00	16,987
Mineral	12.00	29,918	4.80	11,632	.33	820	6.00	14,969
Missoula	11.80	149,885		1.25	15,240	6.00	73,154	
Miss. Ishell	16.00	55,256	5.00	12,811	1.00	3,454	6.00	20,721
Park	8.00	53,502	2.50	16,719	1.50	10,032	6.00	40,126
Petroleum	16.00	26,808	3.00	4,656	1.00	1,675	6.00	10,053
Phillips	7.11	31,310	5.00	19,296	3.00	13,211	6.00	26,422
Pondera	9.80	46,913	3.70	15,355	1.00	19,148	4.00	19,148
Powder River	13.50	30,838	1.00	2,284	1.00	2,284	6.00	13,706
Powell	8.70	46,148	.50	2,395			6.00	32,575
Prairie	14.00	37,825	5.00	13,084	2.00	5,819	6.00	17,458
Ravalli	13.00	51,008	4.50	14,338	3.00	11,771	6.00	23,542
Richland	9.00	35,877	5.00	17,036	2.00	7,573	6.00	23,918
Roosevelt	9.22	45,139	5.00	20,788	2.00	9,792	6.00	29,375
Rosebud	9.00	55,590	3.39	19,390	1.50	9,265	3.00	18,550
Sanders	7.83	45,205	5.00	26,814	2.00	11,547	6.00	34,640
Sheridan	15.00	67,635	5.00	20,349	2.00	9,018	6.00	27,054
Stillwater	16.00	370,912		13	2,898	6.00	139,892	
Stillwater	11.00	42,783	5.00	16,592	2.00	7,779	6.00	28,336
Sweet Grass	6.50	21,561	2.00	5,615	.50	1,658	4.00	13,268
Teton	9.00	47,963	5.00	24,416	1.50	13,323	6.00	31,976
Toole	10.70	66,358	3.80	20,345	1.20	7,442	6.00	37,210
Treasure	9.00	14,564	2.50	3,777	2.00	3,236	6.00	9,709
Valley	14.80	97,854	4.00	21,821	2.00	13,223	6.00	39,670
Wheatland	10.40	37,696	2.00	6,266	.30	1,087	6.00	21,747
Wibaux	12.00	22,768	4.00	6,900	1.00	1,897	6.00	11,384
Yellowstone	5.00	91,707	.50	4,520	.50	9,170	4.00	73,338

THE STATE	\$3,341,260	\$818,623	\$442,620	\$1,886,726
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(a) .72 mills Special Bridge

1927.....	\$3,467,708	\$1,456,865	\$ 747,463	\$ 906,603
1928.....	3,381,603	1,578,164	641,314	906,252
1929.....	3,808,580	1,497,138	621,798	1,141,997
1930.....	4,245,196	1,424,918	561,456	1,341,596
1931.....	3,900,844	1,553,133	545,721	1,382,274
1932.....	3,492,134	770,859	489,744	1,604,822
1933.....	3,513,850	700,111	430,321	1,946,823
1934.....	3,560,482	684,925	417,827	1,959,876
1935.....	3,554,696	767,311	463,365	1,978,667
1936.....	3,341,260	818,622	442,620	1,886,720

TAXES LEVIED FOR COUNTY PURPOSES—1935

	Bond Int. & Sinking		County Fair		County Library		Farm Bureau	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.50	\$ 11,812	.....	.....	.....	.....	.....	.....
Big Horn	5.50	22,720	.....	.....	.....	\$ 3,098	.....	.....
Blaine	2.12	10,453	.39	1,923	.30	1,479	.....	.....
Broadwater	3.00	8,312	.....	.....	.....	.....	.....	.....
Carbon	10.00	60,174	.....	.....	.....	.....	.....	.....
Carter	6.00	15,201	.....	.....	.....	.....	.....	.....
Cascade	2.50	68,568	1.00	27,427	.....	.....	.....	.....
Chouteau	8.70	65,036	.....	.....	.90	6,728	.....	.....
Custer	.50	3,359	1.00	6,718	.....	.....	.....	.....
Daniels	10.50	30,630	.....	.....	.....	.....	.50	1,458
Dawson	9.00	54,970	.50	3,954	.....	.....	.....	.....
Deer Lodge	2.00	17,734	.....	.....	.....	.....	.....	.....
Fallon	14.00	40,163	1.00	2,869	.....	.....	1.00	2,869
Fergus	6.00	61,613	.50	5,134	.....	.....	.....	.....
Flathead	12.40	-118,110	.11	1,333	.....	.....	.21	2,000
Gallatin	6.75	74,933	.....	.....	.....	.....	.....	.....
Gardfield	7.00	21,490	.....	.....	.....	.....	.....	.....
Glaconda	5.85	24,804	.....	.....	.....	.....	.....	.....
Golden Valley	22.29	44,694	.....	.....	.....	.....	.....	.....
Granite	4.75	13,330	.....	.....	.....	.....	.....	.....
Hill	5.00	41,036	.25	2,951	.....	.....	.....	.....
Jefferson	1.60	5,960	.....	.....	.....	.....	.....	.....
Judith Basin	5.80	31,212	.....	.....	.....	.....	.....	.....
Lake	6.00	22,452	.....	.....	.....	.....	.....	.....
Lewis & Clark	3.20	46,025	.....	.....	.....	.....	.25	3,595
Liberty	.70	1,460	.....	.....	.....	.....	.....	.....
Lincoln	1.60	4,510	.....	.....	1.00	1,510	.....	.....
Madison	2.10	8,292	.....	.....	.30	1,184	.....	.....
McCone	3.00	9,914	.....	.....	.50	1,652	.....	.....
Meagher	7.00	20,225	.....	.....	.....	.....	.....	.....
Mineral	1.30	3,503	.....	.....	.....	.....	.....	.....
Missoula	4.50	55,006	.75	9,168	1.00	5,935	.....	.....
Musselshell	4.00	14,506	.....	.....	.....	.....	.....	.....
Park	2.00	13,993	.....	.....	.....	.....	.....	.....
Petroleum	15.00	24,600	.....	.....	.....	.....	.....	.....
Phillips	8.00	49,191	.60	3,014	.40	2,010	.....	.....
Pondera	10.00	47,145	.....	.....	.....	.....	.....	.....
Powder River	3.50	7,695	.....	.....	.....	.....	.....	.....
Powell	7.00	38,271	.....	.....	.....	.....	.....	.....
Prairie	3.20	10,797	.....	.....	.....	.....	.....	.....
Ravalli	10.75	41,694	.....	.....	.....	.....	.....	.....
Richland	5.50	21,637	1.00	3,934	.....	.....	.50	1,967
Roosevelt	14.27	72,514	.....	.....	.....	.....	.66	3,353
Rosebud	9.00	58,473	1.50	9,745	.50	3,248	.....	.....
Sanders	1.60	9,106	.30	1,707	.....	.....	.....	.....
Sheridan	13.25	59,386	.25	1,120	.50	2,241	.....	.....
Silver Bow	4.50	90,451	.....	.....	.62	12,563	.....	.....
Stillwater	12.50	47,199	.....	.....	.50	1,889	.....	.....
Sweet Grass	4.75	16,224	.....	.....	.....	.....	.....	.....
Teton	6.50	33,820	.....	.....	.....	.....	.....	.....
Toole	9.20	60,563	.....	.....	.....	.....	.....	.....
Treasure	2.50	4,035	.....	.....	.....	.....	.....	.....
Valley	3.60	23,983	.....	.....	.....	.....	1.00	6,662
Wheatland	5.30	19,656	.....	.....	.....	.....	.....	.....
Wibaux	3.50	6,627	.....	.....	.....	.....	.....	.....
Yellowstone	2.60	46,134	1.00	17,744	.....	.....	.25	4,436
THE STATE		\$1,825,711		\$96,941		\$46,537		\$26,310

TAXES LEVIED FOR COUNTY PURPOSES—1936

	Bond Int. & Sinking		County Fair		County Library		Farm Bureau	
	Mills	Amount	Mills	Amount	Mills	Amount	Mills	Amount
Beaverhead	2.50	\$ 12,204						
Big Horn	2.50	9,592			75	\$ 2,877		
Blaine	.30	4,364	30	1,891	30	1,891		
Broadwater	.80	2,218						
Carbon	10.00	60,258						
Carter	3.50	9,247						
Cascade	3.25	91,017	1.00	28,005				
Chouteau	5.50	40,250			60	4,391		
Custer			1.25	8,382				
Daniels	9.00	25,732						
Dawson	8.50	51,406	1.00	6,048				
Deer Lodge	2.00	17,747						
Fallon	12.00	34,796	1.00	2,899				
Fergus	11.00	115,461	.50	5,248				
Flathead	9.73	94,648	.06	584			.33	4,288
Gallatin	4.25	49,004						
Garfield	7.00	17,671						
Glacier	6.37	37,045						
Golden Valley	25.84	49,285						
Granite	3.25	9,532						
Hill	5.00	38,697	25	1,935				
Jefferson	1.55	5,649						
Judith Basin	1.75	9,495						
Lake	6.00	22,697						
Lewis & Clark	2.85	41,025					.25	3,598
Liberty								
Lincoln	1.65	7,482			1.00	4,535		
Madison	.50	2,105			20	842		
McCone	3.50	11,036			.50	1,577		
Meagher	10.00	28,310						
Mineral	.26	894			.27	670		
Missoula	4.50	54,866	.10	18,289	1.00	5,818		
Musselshell	4.00	13,814						
Park	.50	3,344						
Petroleum	13.00	21,782						
Phillips	3.10	12,651	.60	2,642	.24	1,056		
Pondera	9.39	44,997						
Powder River	2.50	5,711						
Powell	7.00	38,004						
Prairie								
Ravalli	6.25	24,523						
Richland	2.50	9,966	1.00	3,986			.50	1,993
Roosevelt	11.60	58,791					.68	3,329
Rosebud	9.00	55,590	1.50	9,265	.50	3,088		
Sanders	1.40	8,083	.60	3,464				
Sheridan	8.00	36,072			.50	2,254		
Silver Bow	3.00	69,546			.41	9,563		
Stillwater	10.50	40,839			.50	1,945		
Sweet Grass	4.25	14,098						
Teton	2.50	13,323						
Toole	8.80	54,575						
Treasure	3.50	5,663						
Valley	1.40	9,256					.80	5,289
Wheatland	4.30	15,586						
Wibaux	3.00	5,692						
Yellowstone	2.50	45,852	1.50	27,512			.25	4,585
THE STATE		\$1,560,491		\$120,150		\$40,507		\$22,082
1927		\$2,698,421		\$196,556		\$33,111		\$41,523
1928		2,583,880		209,647		40,417		44,735
1929		2,485,606		208,960		45,424		40,166
1930		2,338,976		270,512		44,857		53,114
1931		2,234,489		178,282		34,146		35,209
1932		2,154,134		122,076		31,612		20,818
1933		2,024,768		91,008		29,979		20,917
1934		1,974,491		91,628		44,357		19,705
1935		1,825,711		96,941		46,537		26,340
1936		1,560,491		120,150		40,507		22,082

REPORT OF STATE BOARD OF EQUALIZATION

TAXES LEVIED FOR COUNTY PURPOSES—1935

		Other Mills	Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead				\$ 2,376	\$ 1,132	28.49	\$ 133,589
Big Horn	(a)	6.60	\$ 27,264	2,714	1,690	34.85	147,390
Blaine				3,042	2,118	26.59	123,680
Broadwater				840	528	22.50	63,332
Carbon				2,508	1,334	29.00	176,140
Carter				1,862	1,414	33.50	87,735
Cascade				16,334	2,126	22.94	592,881
Chouteau				2,972	1,916	32.70	246,576
Custer	(b)	.25	1,679	3,332	948	21.25	138,714
Danields	(c)	.90	2,625	1,374	1,172	37.40	108,831
Dawson				3,254	1,466	29.50	177,254
Deer Lodge						19.00	156,789
Fallon				1,520	974	36.00	105,026
Fergus				5,748	2,884	28.50	298,227
Flathead				5,528	2,326	29.94	290,928
Gallatin	(d)	.40	1,350	4,856	1,914	28.65	311,638
Garfield	(e)	1.00	3,070	1,728	1,256	33.00	104,294
Glacier	(f)	.13	551	140	140	27.72	116,195
Golden Valley	(g)	2.00	3,956	706	498	50.13	99,847
Granite				806	416	28.50	80,197
Hill				4,198	2,014	20.00	169,267
Jefferson				970	700	26.60	100,110
Judith Basin				1,850	1,228	24.40	133,438
Lake				3,268	2,254	34.52	132,663
Lewis & Clark				3,440	676	19.15	279,543
Liberty				894	510	28.90	61,262
Lincoln				2,332	1,238	27.48	125,599
Madison	(h)	.10	394	2,098	1,332	24.50	98,980
McIntosh	(i)	1.00	3,304	2,230	1,816	30.50	104,272
Meagher				450	368	28.00	81,308
Mineral				468	296	19.00	51,865
Missoula	(j)	.50	6,112	6,334	1,286	25.50	303,599
Musseshell	(k)	6.50	23,572	2,230	1,176	38.50	140,152
Park				3,942	2,684	18.50	130,715
Petroleum	(l)	.50	820	896	713	41.50	62,366
Phillips	(a-f-h)	1.40	7,034	3,058	2,290	32.16	164,232
Pondera	(e)	1.00	4,714	2,690	2,074	35.30	168,984
Powder River				1,712	1,414	25.50	58,534
Powell						24.50	132,727
Prarie				1,266	830	27.20	92,350
Ravalli				3,934	2,900	37.25	148,805
Richland				3,431	2,526	30.00	121,231
Roosevelt				4,000	3,000	42.91	216,938
Rosebud	(m)	1.00	6,497	2,254	704	33.16	216,992
Sanders	(f-h-j)	.49	2,788	2,132	1,390	24.75	142,321
Sheridan	(a)	2.00	8,964	3,500	2,500	44.50	203,429
Silver Bow				22,661	6,166	27.25	576,561
Stillwater				2,370	1,794	35.00	135,740
Sweet Grass				1,392	806	25.00	85,026
Teton				2,612	1,980	27.50	146,121
Toole				2,010	1,458	30.80	203,314
Treasure				564	338	20.50	33,994
Valley	(a)	2.50	16,655	7,344	5,151	33.50	231,143
Wheatland	(e)	.90	3,338	1,300	1,000	26.20	98,001
Wibaux				1,072	770	28.00	54,427
Yellowstone	(i)	.25	4,436	8,068	2,668	20.00	361,203
THE STATE			\$129,123	\$168,616	\$86,215	26.85	\$9,143,525

(a) Debt Reduction

(b) Cemetery

(c) Insect Pest .40, Defunct Banks .50

(d) Weeds

(e) Defunct Banks

(f) Insect Pest

(g) Defunct Banks and Special Relief

(h) Gopher

(i) Special Relief

(j) Airport

(k) Debt Reduction 3.25, Spec. Relief 3.25

(m) Hospital

TAXES LEVIED FOR COUNTY PURPOSES—1936

		Other Mills	Amount	Special Poor \$2.00	Special Road \$2.00	Total Mills Levied for All County Purposes	Total Amount Levied for All County Purposes
Beaverhead				\$ 1,400	\$ 1,010	27.84	\$ 133,636
Big Horn	(a)	5.00	\$ 19,183	2,540	1,588	29.25	115,767
Blaine				2,910	1,920	25.87	127,390
Broadwater				600	100	24.70	70,694
Carbon				2,204	1,412	29.00	176,161
Carter				1,778	1,318	28.50	77,998
Cascade				10,682	2,074	21.26	569,549
Chouteau				3,276	1,800	29.70	219,628
Custer				3,204	846	21.25	136,774
Daniels	(h)	1.00	2,860	1,324	1,122	35.50	102,491
Dawson				3,190	13.58	29.50	175,458
Deer Lodge				200	16	19.00	157,109
Fallon				1,554	1,160	34.00	99,776
Fergus				5,872	2,774	30.50	325,505
Flathead				6,042	2,430	29.16	278,556
Gallatin				5,122	1,966	22.25	253,487
Garfield				1,536	1,082	31.00	80,877
Glacier				300	200	23.74	135,989
Golden Valley	(b)	.94	1,802	638	430	49.55	95,553
Granite	(c)	1.00	651	440	952	27.25	77,965
Hill				4,376	1,992	22.00	170,649
Jefferson				970	700	26.50	97,363
Judith Basin				1,758	1,128	17.75	98,216
Lake	(d)	.05	189	3,614	2,118	34.50	134,593
Lewis & Clark				1,200	100	18.85	272,925
Liberty				828	508	22.00	46,153
Lincoln				2,298	1,064	33.03	150,948
Madison				2,130	1,276	21.00	90,564
McCone	(e)	1.00	3,153	2,152	1,754	31.00	101,162
Meagher				586	436	27.50	78,368
Mineral				520	366	23.76	59,729
Missoula	(g)	.50	6,096	6,398	1,362	26.55	325,108
Musselshell	(e)	2.50	8,634	1,990	866	34.50	117,546
Park				4,118	3,642	18.50	131,483
Petroleum	(d)	.50	838	868	678	39.50	67,358
Phillips				3,100	2,300	25.05	112,988
Pondera				2,772	2,124	30.89	150,457
Powder River				1,640	1,302	24.00	57,765
Powell						21.22	119,032
Prairie				1,158	716	26.00	76,060
Ravalli				3,900	2,900	32.75	131,982
Richland				3,582	2,708	26.00	107,039
Roosevelt				3,114	2,322	34.50	170,650
Rosebud	(f)	1.00	6,177	2,048	696	31.50	179,609
Sanders	(g)	.17	1,039	2,182	1,692	23.00	134,663
Sheridan				3,436	2,364	36.50	168,182
Silver Bow				8,030	3,098	25.54	603,139
Stillwater				2,224	1,572	35.00	137,070
Sweet Grass				1,148	614	17.25	57,962
Teton				2,796	2,108	25.00	135,905
Toole				2,000	1,430	30.50	189,360
Treasure				544	326	23.00	37,819
Valley				8,264	5,660	29.00	201,037
Wheatland				1,234	534	23.00	84,150
Wibaux				998	698	26.00	50,337
Yellowstone	(d)	.50	9,170	8,382	2,698	14.75	276,961
THE STATE			\$ 59,792	\$151,140	\$82,310	24.82	\$8,525,695
(a) Debt Reduction				(d) Insect Pest Fund		(g) Airport	
(b) Defunct Bank				(e) Special Relief		(h) Defunct Bank, 0.5,	
(c) Gopher Extermination				(f) Hospital		Agri. Ext. 0.5	
1927			\$58,444	\$143,598	\$83,904	22.21	\$9,834,201
1928			63,919	161,635	88,192	22.05	9,695,758
1929			176,602	157,795	88,235	22.83	10,362,301
1930			99,604	155,958	87,111	22.98	10,656,316
1931			147,072	160,904	87,948	23.52	9,660,022
1932			202,558	149,726	84,981	24.31	9,123,464
1933			246,986	151,098	81,192	26.32	9,237,063
1934			212,580	146,481	79,608	26.77	9,191,860
1935			\$129,123	168,616	86,215	26.85	9,143,525
1936			59,792	151,140	82,310	24.82	8,525,695

TAXES LEVIED FOR SCHOOL PURPOSES—1935

	General		High School		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead	6.00	\$ 28,350	7.84	\$ 37,043	10.52	\$ 49,728	24.36	\$ 115,121
Big Horn	8.00	33,048	8.00	33,048	11.00	45,476	27.00	111,572
Blaine	6.00	29,589	10.60	52,273	13.64	67,189	30.24	149,051
Broadwater	6.00	16,620	8.50	23,546	6.84	18,951	21.34	59,117
Carbon	6.00	36,106	11.50	69,204	18.24	109,757	35.74	215,067
Carter	6.00	15,201	5.50	13,935	10.33	26,171	21.83	55,397
Cascade	6.00	164,565	8.00	244,105	12.42	340,624	27.32	719,294
Chouteau	6.00	14,853	8.00	59,504	8.38	61,722	22.38	166,379
Custer	6.00	10,308	12.00	80,616	10.33	69,410	28.33	190,334
Daniels	8.00	23,337	12.50	36,464	18.35	53,531	38.85	113,335
Dawson	6.00	36,647	8.50	51,916	13.00	84,935	28.40	173,498
Deer Lodge	6.00	53,203	8.00	70,937	8.43	56,986	20.43	181,126
Fallon	7.00	20,082	9.00	25,820	11.51	37,653	27.51	83,555
Ferguson	6.00	62,234	13.50	139,771	13.40	139,047	32.90	341,052
Flathead	6.00	57,150	14.56	138,730	10.87	103,561	31.43	299,441
Gallatin	6.00	66,713	8.85	98,402	16.93	121,341	25.78	286,456
Garfield	6.00	18,420	13.93	42,777	13.10	40,203	33.03	101,400
Glacier	6.00	25,440	8.00	33,920	14.40	61,056	28.40	120,416
Golden Valley	6.00	11,867	9.30	18,393	10.46	20,695	25.76	50,955
Granite	6.00	16,838	9.00	25,257	11.10	31,161	26.10	73,256
Hill	6.00	19,244	9.00	73,865	14.57	119,589	29.57	242,638
Jefferson	6.00	22,350	7.15	26,644	8.81	32,817	21.96	81,811
Judith Basin	6.00	32,289	7.00	37,670	7.70	41,437	20.70	111,396
Lake	6.00	22,452	13.00	48,647	20.69	77,438	39.69	118,537
Lewis & Clark	6.00	86,304	8.00	115,069	12.20	175,501	26.20	376,871
Liberty	6.00	12,517	8.40	17,524	8.72	18,228	23.12	48,269
Lincoln	6.00	27,063	8.50	38,339	12.70	57,283	27.20	122,685
Madison	7.00	27,642	11.00	43,437	11.32	47,066	29.92	118,145
McPhee	6.00	19,828	10.00	33,046	14.70	48,498	30.70	101,372
Meagher	6.00	17,336	5.00	14,446	5.34	15,429	16.34	47,211
Mineral	6.00	16,167	7.00	18,862	10.68	28,784	23.68	63,813
Missoula	7.00	85,554	13.00	158,906	13.46	164,581	33.46	409,051
Musselshell	6.00	21,759	14.00	50,771	10.81	39,292	30.81	111,732
Park	6.00	11,975	6.50	45,480	10.59	74,160	23.09	161,555
Petroleum	6.00	9,840	8.00	13,120	11.99	19,670	25.99	42,630
Phillips	6.00	30,143	10.70	53,755	15.71	78,926	32.41	162,824
Pondera	6.00	28,287	9.30	43,815	9.21	43,438	24.51	115,570
Powder River	6.00	13,037	3.50	7,605	12.00	26,075	21.50	46,717
Powell	6.00	22,804	7.00	38,271	10.48	57,312	23.48	128,387
Prairie	8.00	26,892	6.00	20,264	9.15	30,923	23.15	78,079
Ravalli	6.00	23,271	15.00	58,178	20.02	77,640	41.02	159,089
Richland	8.00	31,473	11.00	43,275	17.39	68,428	26.39	143,176
Roosevelt	8.00	40,653	11.35	57,676	16.09	81,758	35.44	180,087
Rosbud	6.00	38,982	6.20	10,442	14.78	95,038	26.98	174,462
Sanders	6.00	34,150	7.00	39,811	12.71	72,342	25.71	146,333
Sheridan	6.00	26,892	17.00	76,194	22.31	105,776	46.60	208,862
Silver Bow	8.00	160,802	11.75	236,177	12.62	241,633	31.77	638,612
Stillwater	6.00	22,641	9.00	33,970	13.09	49,157	28.09	106,068
Sweet Grass	6.00	20,493	6.00	20,493	7.90	26,968	19.90	67,954
Teton	6.00	31,219	7.00	36,422	10.18	52,943	23.18	120,581
Toole	6.00	39,497	6.30	41,472	12.05	79,300	24.35	160,269
Treasure	6.00	9,686	4.00	6,457	9.00	14,529	19.00	30,672
Valley	6.00	39,370	12.00	79,937	23.71	167,862	41.71	277,709
Wheatland	6.00	22,252	8.00	29,670	6.71	24,903	20.71	76,825
Wibaux	6.00	11,360	7.00	13,253	10.30	19,502	23.30	44,115
Yellowstone	6.00	106,462	10.70	189,858	8.42	215,139	25.12	541,459
THE STATE		\$2,083,867		\$3,198,842		\$4,148,715	28.50	\$9,431,424

TAXES LEVIED FOR SCHOOL PURPOSES—1936

	General		High School		District School		Total	Total
	Mills	Amount	Mills	Amount	Mills	Amount	Average Levy	Amount Levied
Beaverhead.....	6.00	\$ 29,289	7.84	\$ 38,274	10.67	\$ 52,086	21.51	\$ 119,646
Big Horn.....	8.00	39,775	8.00	39,775	14.21	54,531	30.21	119,081
Blaine.....	6.00	29,101	8.70	42,185	10.30	49,943	25.00	121,229
Broadwater.....	6.00	16,639	7.80	21,631	4.62	12,820	18.42	51,090
Carbon.....	6.00	36,155	11.50	69,297	18.68	112,557	36.18	218,009
Carter.....	6.00	15,852	5.50	14,531	8.34	22,041	19.84	52,424
Cascade.....	6.00	168,033	9.00	252,052	10.02	280,694	25.02	700,779
Chouteau.....	6.00	43,909	8.00	58,554	7.02	51,338	21.02	153,801
Custer.....	6.00	40,236	13.00	87,178	9.74	65,328	28.74	192,742
Danals.....	8.00	22,872	10.80	30,878	11.20	32,022	30.00	85,773
Dawson.....	6.00	36,287	8.50	51,406	12.74	77,048	27.24	161,741
Deer Lodge.....	6.00	53,240	8.00	70,987	6.45	57,248	20.45	181,475
Fallon.....	7.00	20,298	9.00	26,097	9.50	27,563	25.50	73,958
Fergus.....	6.00	62,988	9.00	94,181	11.78	123,671	26.78	281,140
Flathead.....	6.00	58,365	16.41	159,681	11.24	109,405	33.65	327,451
Gallatin.....	6.00	69,182	9.78	112,808	9.23	106,443	25.01	288,433
Garffield.....	6.00	15,147	12.00	31,237	10.65	26,898	28.65	73,282
Glacier.....	6.00	34,894	8.00	46,525	14.00	81,419	28.00	162,838
Golden Valley.....	6.00	11,440	7.40	14,110	7.57	14,142	20.97	39,992
Granite.....	6.00	17,601	7.00	20,533	6.99	20,525	19.99	58,659
Hill.....	6.00	46,439	9.00	69,640	12.34	95,467	27.34	211,546
Jefferson.....	6.00	21,868	7.08	25,799	8.32	30,323	21.40	77,990
Judith Basin.....	6.00	32,555	7.15	38,794	7.55	40,965	20.70	112,314
Lake.....	6.00	22,703	13.00	49,187	16.04	60,702	35.04	132,592
Lewis & Clark.....	6.00	86,363	8.60	123,787	14.74	212,230	29.34	422,380
Liberty.....	6.00	12,343	7.00	14,400	8.56	17,632	21.56	44,375
Lincoln.....	6.00	27,207	9.00	40,811	12.90	58,486	27.90	129,504
Madison.....	6.50	27,371	10.50	44,214	11.76	49,545	28.76	121,130
McCone.....	6.00	18,918	9.00	28,378	10.39	32,443	25.29	79,739
Meagher.....	6.00	16,986	4.50	12,739	4.81	13,627	15.31	43,352
Mineral.....	6.00	14,909	7.00	17,394	12.00	29,819	25.00	62,122
Missoula.....	7.00	85,346	12.25	161,548	13.28	162,004	33.53	408,898
Musselshell.....	6.00	20,721	14.00	48,349	8.30	28,664	28.30	97,734
Park.....	6.00	40,126	6.50	43,470	10.81	72,325	23.31	156,921
Petroleum.....	6.00	10,953	7.00	11,728	9.07	15,203	22.07	36,984
Phillips.....	6.00	26,422	11.20	49,322	17.39	76,605	31.59	152,349
Pondera.....	6.00	28,722	8.20	39,253	10.52	50,387	24.72	118,362
Powder River.....	6.00	13,705	4.00	9,137	12.50	28,530	22.50	51,372
Prairie.....	6.00	32,573	7.00	38,004	8.26	44,852	21.26	115,431
Prairie.....	8.00	23,277	6.00	17,458	6.92	20,141	20.92	60,876
Ravalli.....	6.00	23,542	15.00	58,855	19.17	75,247	40.17	157,644
Richland.....	8.00	31,891	10.00	39,863	15.95	63,586	33.95	135,340
Roosevelt.....	8.00	39,166	14.20	69,520	14.40	70,529	36.60	179,215
Rosebud.....	6.00	37,060	6.00	37,738	13.23	81,710	25.23	156,508
Sanders.....	6.00	34,640	7.00	40,413	14.16	81,750	27.16	156,803
Sheridan.....	6.00	27,054	17.00	76,653	19.09	86,085	42.09	189,792
Silver Bow.....	8.00	185,456	10.50	243,411	13.11	303,939	31.61	732,806
Stillwater.....	6.00	23,336	9.00	35,005	12.31	47,758	27.31	106,099
Sweet Grass.....	6.00	19,902	4.75	15,756	3.97	13,184	14.72	48,842
Teton.....	6.00	31,974	7.00	37,305	8.19	43,662	21.19	112,941
Toole.....	6.00	37,210	7.00	43,412	10.34	61,121	23.34	144,743
Treasure.....	6.00	9,709	5.00	8,091	8.20	13,269	19.20	31,069
Valley.....	6.00	39,670	12.00	79,341	14.46	95,606	32.46	214,617
Wheatland.....	6.00	21,747	7.00	25,372	5.86	21,255	18.86	68,371
Wibaux.....	6.00	11,384	9.00	17,076	8.61	16,346	23.61	41,806
Yellowstone.....	6.00	110,048	10.50	192,584	13.60	249,508	30.10	552,140
THE STATE.....		2,104,762		3,177,024		3,845,527	27.32	9,127,253
1927.....		\$2,595,193		\$2,113,263		\$5,948,603	24.63	\$10,657,059
1928.....		2,570,243		2,141,874		5,951,923	24.89	10,664,040
1929.....		2,761,055		2,551,147		6,692,952	27.09	12,005,154
1930.....		2,812,596		2,766,870		6,198,975	26.00	11,778,441
1931.....		2,610,129		3,262,242		5,512,030	27.72	11,384,401
1932.....		2,396,514		3,121,283		4,876,535	27.70	10,394,332
1933.....		2,140,331		3,078,942		4,645,165	28.83	9,864,438
1934.....		2,104,486		3,044,785		4,383,756	28.47	9,533,026
1935.....		2,083,867		3,198,842		4,148,715	28.50	9,431,424
1936.....		2,136,195		3,145,531		3,845,527	27.32	9,127,253

SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS' AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1935

	Road Dist.	Fire Dist.	Hail Insur.	Irrigation & Drainage Districts	Miscel- laneous	Total Aver. Levy in Mills for State, County & Schools	Total Taxes Levied for all Purposes Except Cities & Towns
Beaverhead						58.183	\$ 284,861
Big Horn			\$ 3,963	\$ 9,326		67.183	303,331
Blaine			67,598			62.163	387,449
Broadwater				8,180		49.173	150,460
Carbon			65	894		70.073	435,187
Carter						60.663	162,675
Cascade			8,007	14,116	7,128 (a)	55.593	1,573,569
Chouteau			4,988			59.813	473,343
Custer			872	14,922		54.913	393,392
Daniels	760	950	11,859			81.583	257,181
Dawson			11,462			63.233	406,229
Deer Lodge						44.763	402,228
Fallon			1,487			68.843	210,551
Fergus		313	1,433		3,822 (b)	66.733	721,763
Flathead						66.703	659,231
Gallatin		215	1,830	337		59.763	680,973
Garfield		478	207			71.363	229,906
Glacier			1,562			61.453	268,761
Golden Valley	1,122		917	309		81.333	167,284
Granite					672 (c)	59.933	173,687
Hill		463	1,500		562 (d)	54.903	474,725
Jefferson		114		745		53.893	208,292
Julien Basin		834	1,476			50.433	286,427
Lake	2,292		28	65,979		79.543	377,334
Lewis & Clark						50.683	763,539
Liberty			17			57.353	124,868
Lincoln	805	163				60.013	282,631
Madison			276			59.753	246,802
McCone		389	3,063			66.533	233,855
Meagher						49.673	149,960
Mineral						48.013	133,834
Missoula				7,903	1,444 (e)	64.293	810,785
Musselshell			501			74.643	277,802
Park		989			739 (e)	46.923	345,214
Petroleum						72.823	124,087
Phillips			1,358	17,398		69.843	382,906
Pondera			3,017			65.143	321,922
Powder River	651	197				52.333	122,888
Pow-ll						53.313	299,694
Prairie			2,335	2,545		55.683	199,310
Ravalli			153	60,766		83.603	397,747
Ritchland		100	2,130	36,100	298 (e)	61.723	331,990
Roosevelt			5,296			82.783	438,690
Rosebud	10,321		818	44,593		65.433	492,042
Sanders				10,266		55.793	339,477
Sheridan		110	11,836			96.433	457,218
Silver Bow		5,978				64.353	1,370,603
Stillwater	1,620		2,090	11,961		68.423	285,329
Sweet Grass						50.233	178,182
Teton			3,471	26,104		56.013	334,927
Toole			3,263			60.483	411,559
Treasure			3,053	10,984		44.833	90,266
Valley		484	1,090	14,553		80.543	577,174
Wheatland			673			52.243	202,454
Wibaux			9,252			56.633	121,600
Yellowstone			1,832	86,243	2,738 (e)	50.453	1,123,437
THE STATE	\$17,571	\$11,777	\$177,778	\$444,224	\$17,403	60.683	\$21,661,635

(a) Light, Sewer, Sidewalks
(b) High School Districts
(c) Gopher

(d) Light Districts
(e) County Improvement Districts

SPECIAL DISTRICT AND MISCELLANEOUS LEVIES, AND TOTAL MILLS AND TAXES LEVIED FOR ALL PURPOSES EXCEPT CITIES AND TOWNS—1936

	Road Dist.	Fire Dist.	Hall Insur.	Irrigation & Drainage Districts	Miscellaneous	Total Aver. Levy in Mills for State, County & Schools	Total Taxes Levied for all Purposes Except Cities & Towns
Beaverhead						57.683	\$ 291,072
Big Horn			330	9,641		64.793	271,598
Blaine			72	67,654		55.932	352,497
Broadwater						48.156	141,739
Carbon			8			70.513	437,393
Carter						53.676	151,259
Cascade			2,716	20,715		51.613	1,491,665
Chouteau			2,517		600 1,191	56.053	439,938
Custer			49	11,987		55.323	390,290
Danields	1,454	938	1,288			70.833	212,985
Dawson			12	7,983		62.073	391,032
Deer Lodge						44.783	102,951
Fallon			38			64.833	194,602
Fergus		317	1,105			62.615	686,111
Flathead						68.157	676,180
Gallatin		200	882	255		52.593	626,555
Garfield		436				62.983	178,792
Glacier			1,790			56.073	338,471
Golden Valley	804					75.860	149,866
Granite						52.581	157,077
Hill	1,334	636	524		600 422	54.673	441,516
Jefferson				822		53.233	201,554
Judith Basin		786	301			43.783	251,371
Lake	2,203		30	65,504		74.873	363,215
Lewis & Clark						53.523	803,990
Liberty			1,323			48.893	106,853
Linc. Co.	814					66.263	309,718
Madison						55.093	242,805
McCone		180	1,164		5,248	61.623	211,179
Meagher						48.143	142,858
Mineral						54.093	138,630
Missoula				11,795	1,378	65.413	839,244
Musselshell		113				68.133	239,644
Park		1,570			600 1,146	47.143	339,097
Petroleum						66.993	116,260
Phillips			179	24,787		64.973	322,822
Pondera			2,585			60.943	306,276
Powder River		192				51.833	127,234
Powell						48.593	273,057
Prairie			42			52.253	157,742
Ravalli			286	57,775		78.253	377,246
Richland			126	45,679		65.283	317,608
Roosevelt						75.433	384,907
Rosebud	5,735			35,614		62.063	420,880
Sanders				10,244		55.493	343,030
Sheridan		127	657			83.923	392,132
Silver Bow		5,941				62.483	1,506,242
Stillwater	1,619		50	2,078		67.643	375,127
Sweet Grass						37.303	131,388
Teton			1,849	32,404		51.523	322,755
Toole			3,380			59.170	389,141
Treasure			44	9,348		47.533	89,024
Valley	1,248	104	64	21,418		66.493	487,370
Wheatland			56			47.193	179,151
Wilcox			298			55.948	109,350
Yellowstone			564	82,768	2,220	50.183	1,950,227
THE STATE	15,211	10,640	24,329	518,571	11,695	57.473	29,666,620
(a) Debt Reduction							
(b) Lighting District							
(c) Gopher Extermination							

1927	\$39,278	\$ 9,291	\$147,343	\$978,521	\$ 26,646	51.18	23,627,971
1928	38,632	10,102	149,843	1,002,931	21,132	51.28	23,507,640
1929	34,366	12,034	133,166	992,258	25,382	54.25	25,587,903
1930	34,154	9,557	145,837	910,202	37,966	53.31	25,628,401
1931	22,658	10,278	21,535	826,852	19,332	56.57	24,296,057
1932	23,203	9,475	84,284	689,872	7,333	57.34	22,378,270
1933	25,057	8,088	51,973	570,650	8,583	60.48	21,635,427
1934	19,474	13,314	40,498	556,121	13,707	60.57	21,820,322
1935	17,571	11,777	177,778	144,224	17,403	60.683	21,661,635
1936	15,211	10,640	24,329	518,571	11,695	57.473	29,666,620

**CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES
FOR ALL PURPOSES—1935**

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead.....	\$ 16,704	\$ 6,379	\$ 23,083	\$ 307,944
Big Horn.....	22,871	2,972	25,843	329,174
Blaine.....	30,802	6,979	37,781	425,230
Broadwater.....	8,657	.....	8,657	159,117
Carbon.....	32,734	560	33,294	468,481
Carter.....	2,537	.....	2,537	165,212
Cascade.....	385,665	265,013	650,678	2,224,247
Chouteau.....	19,409	2,146	21,555	494,898
Custer.....	70,253	35,088	105,341	498,733
Daniels.....	13,035	760	13,795	270,976
Dawson.....	31,889	18,962	50,851	457,080
Deer Lodge.....	83,477	12,708	96,185	498,413
Fallon.....	17,514	.....	17,514	228,065
Fergus.....	58,788	10,024	68,812	790,575
Flathead.....	77,114	45,066	122,180	781,411
Gallatin.....	73,917	36,404	110,321	791,294
Garfield.....	.....	.....	.....	229,906
Glacier.....	25,783	2,890	28,673	297,434
Golden Valley.....	1,804	.....	1,804	169,088
Granite.....	9,745	.....	9,745	183,432
Hill.....	64,931	55,514	120,445	595,170
Jefferson.....	4,958	1,263	6,211	214,503
Judith Basin.....	7,033	3,338	10,371	296,798
Lake.....	14,861	4,537	19,398	396,732
Lewis & Clark.....	181,220	47,335	228,555	992,094
Liberty.....	4,946	176	5,122	129,990
Lincoln.....	13,370	12,080	25,450	308,084
Madison.....	5,397	.....	5,397	252,199
McCone.....	3,608	.....	3,608	237,463
Meagher.....	4,716	1,245	5,961	155,921
Mineral.....	812	.....	812	134,646
Missoula.....	157,236	101,778	259,014	1,069,799
Musselshell.....	12,359	12,234	24,593	302,395
Park.....	62,716	18,280	80,996	426,210
Petroleum.....	4,039	.....	4,039	128,126
Phillips.....	19,847	4,978	24,825	407,731
Pondera.....	37,162	12,035	49,197	371,119
Powder River.....	.....	.....	.....	122,888
Powell.....	41,926	4,408	46,334	346,028
Prairie.....	5,401	.....	5,401	204,711
Ravalli.....	21,309	6,079	27,388	125,135
Richland.....	16,550	10,844	27,394	359,385
Roosevelt.....	38,078	4,209	42,287	480,977
Rosebud.....	20,899	7,749	28,648	520,690
Sanders.....	12,610	866	13,466	352,943
Sheridan.....	12,482	332	12,814	470,032
Silver Bow.....	572,590	18,562	591,152	1,961,755
Stillwater.....	5,861	1,213	7,074	292,403
Sweet Grass.....	15,354	.....	15,354	193,536
Teton.....	9,968	119	10,087	345,014
Toole.....	39,187	6,943	46,130	457,689
Treasure.....	5,415	.....	5,415	95,681
Valley.....	53,549	7,412	60,961	638,135
Wheatland.....	11,388	578	11,966	214,420
Wibaux.....	4,972	.....	4,972	126,572
Yellowstone.....	229,195	137,482	366,677	1,490,114
THE STATE	\$2,698,643	\$ 927,520	\$3,626,163	\$25,287,798

CITY AND TOWN TAXES, AND GRAND TOTAL OF ALL TAXES
FOR ALL PURPOSES—1936

	Taxes Levied for all City & Town Purposes Except Special Improvements	Special Improvement District Levies	Total City and Town Taxes	Grand Total of all Taxes for all Purposes
Beaverhead	\$ 17,481	\$ 5,708	\$ 23,189	\$ 314,261
Big Horn	20,764	3,505	24,269	295,867
Blaine	32,011	6,720	38,731	391,228
Broadwater	9,191		9,191	150,930
Carbon	33,103	796	33,899	471,292
Carter	2,960		2,960	154,219
Cascade	444,892	126,521	571,413	2,063,078
Chouteau	17,509	1,482	18,991	449,929
Custer	72,456	60,780	133,236	523,526
Daniels	11,998	760	12,758	225,747
Dawson	32,999	23,407	56,406	447,438
Deer Lodge	83,580		83,580	486,531
Fallon	18,010		18,010	212,612
Fergus	65,589	9,143	74,732	760,843
Flathead	80,299	47,979	128,278	804,458
Gallatin	76,084	12,140	88,224	714,779
Garfield				173,792
Glacier	14,438	3,065	17,503	355,974
Golden Valley	1,786		1,786	151,652
Granite	10,517		10,517	167,594
Hill	57,378	55,461	112,839	554,355
Jefferson	5,082	1,253	6,335	208,089
Judith Basin	7,347	3,176	10,523	261,894
Lake	14,103	2,489	16,592	379,807
Lewis & Clark	294,922	36,931	241,853	1,044,943
Liberty	4,209	482	4,691	111,544
Lincoln	14,920	6,060	20,980	330,698
Madison	5,747		5,747	248,552
McConnel	2,840		2,840	214,019
Meagher	5,376	1,189	6,565	149,423
Mineral	737		737	139,367
Missoula	159,371	94,122	253,493	1,089,737
Musselshell	21,056		21,056	260,700
Natron	70,361	15,053	85,414	424,511
Petroleum	3,381		3,381	119,641
Phillips	21,535	4,935	26,470	349,292
Pondera	38,293	11,545	49,748	356,024
Powder River				127,234
Powell	42,160	4,40	46,568	319,625
Prairie	5,360		5,360	163,102
Ravalli	21,558	5,506	27,058	404,304
Richland	17,008	8,111	25,119	342,727
Roosevelt	40,870	3,752	44,622	429,529
Rosebud	20,989	7,757	28,746	449,626
Sanders	11,499	452	11,951	354,981
Sheridan	13,998	1,001	14,999	407,131
Silver Bow	597,243	10,180	607,423	2,113,665
Stillwater	6,076	1,222	7,298	283,025
Sweet Grass	15,286		15,286	146,674
Teton	15,243	96	15,339	338,094
Toole	41,608	3,198	44,806	424,947
Treasure	5,557		5,557	94,581
Valley	41,103	10,088	51,191	538,561
Wheatland	11,453	469	11,922	191,073
Wibaux	2,582		2,582	111,932
Yellowstone	242,255	116,774	359,029	1,409,256
THE STATE	2,834,083	707,710	3,541,793	24,208,413
1927	\$2,564,432	\$1,515,771	\$4,080,203	\$27,708,174
1928	2,391,418	1,378,915	3,770,333	27,277,973
1929	2,912,498	1,557,224	4,469,722	30,057,625
1930	3,048,818	1,480,681	4,529,499	30,167,900
1931	2,982,091	1,410,000	4,392,091	28,661,148
1932	2,746,139	1,229,350	3,975,489	26,353,759
1933	2,648,904	1,078,301	3,727,205	25,362,632
1934	2,718,135	869,199	3,587,334	25,407,656
1935	2,698,643	927,520	3,626,163	25,287,798
1936	2,834,083	707,710	3,541,793	24,208,413

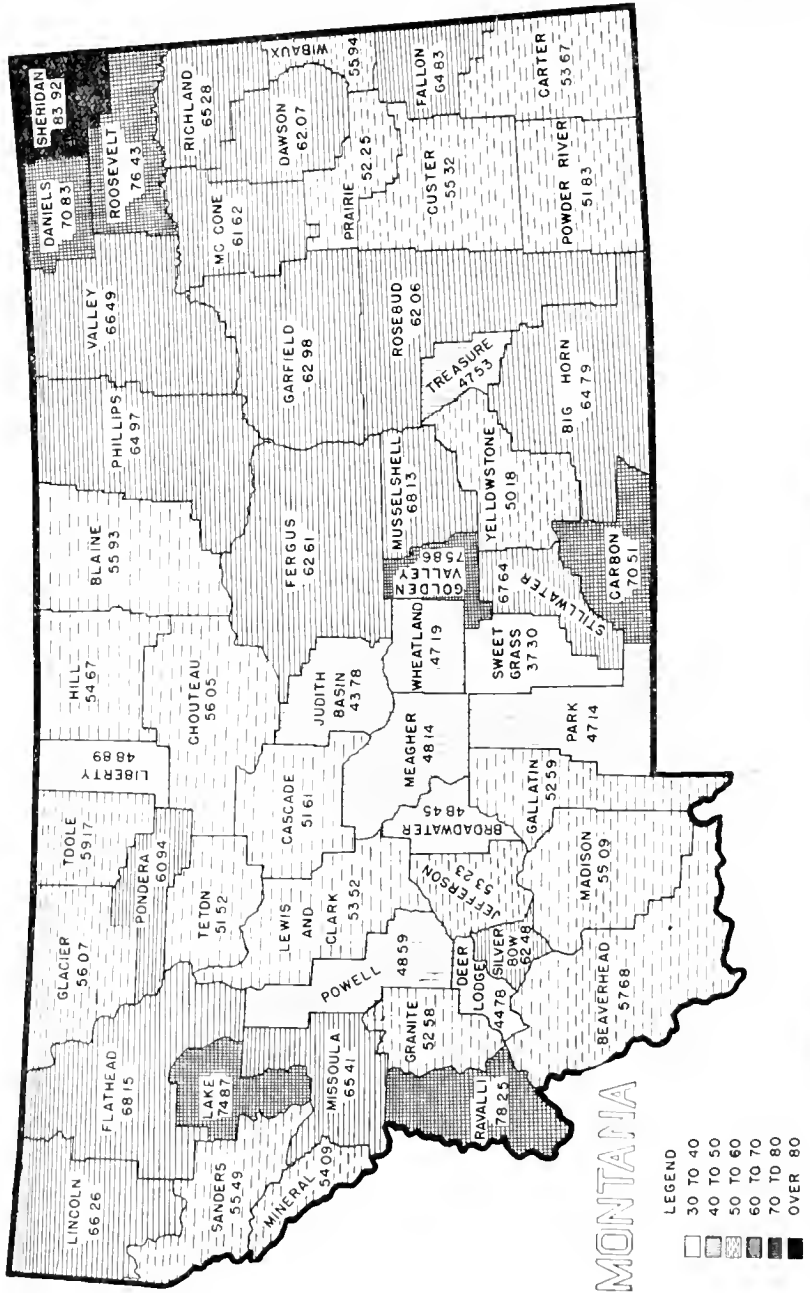
TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM AND GRAZING LANDS—1935

	Irrigated Land				Non-Irrigated Tillable		Grazing Land		All Farm Land	
	Average Levy Mills	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	
Beaverhead	58.183	\$ 6.07	\$.35	\$3.20	\$.19	\$.59	\$.03	\$1.23	\$.07	
Big Horn	67.183	11.08	.74	1.43	.10	.64	.04	1.18	.08	
Blaine	62.163	6.52	.41	2.30	.11	.95	.06	1.29	.08	
Broadwater	49.173	9.78	.48	2.42	.12	1.00	.05	1.95	.10	
Carbon	70.073	17.33	1.21	2.88	.20	1.07	.07	3.06	.21	
Carters	60.663	...	...	2.14	.13	1.20	.07	1.47	.09
Cascade	55.593	6.99	.39	4.47	.25	1.55	.09	2.77	.15	
Chouteau	59.813	5.04	.30	2.27	.14	1.31	.08	1.96	.12	
Custer	54.913	11.10	.77	1.74	.10	.55	.03	.92	.05	
Daniels	81.583	5.24	.43	3.74	.31	.86	.07	2.69	.22	
Dawson	63.233	10.03	.63	3.03	.19	.91	.06	1.83	.12	
Deer Lodge	44.763	10.37	.46	1.50	.07	1.08	.05	2.02	.09	
Fallon	68.843	...	...	2.01	.14	.59	.04	1.20	.08
Fergus	66.733	10.65	.71	4.64	.31	.99	.07	2.59	.17	
Flathead	66.703	...	...	10.00	.67	1.48	.10	3.43	.23
Gallatin	59.763	13.32	.80	5.48	.33	.83	.05	3.41	.20	
Gardfield	71.363	5.90	.42	2.13	.15	1.07	.08	1.34	.10	
Glacier	61.453	6.00	.37	2.62	.16	1.51	.09	1.90	.12	
Golden Valley	81.333	7.49	.61	1.51	.12	.58	.05	1.06	.09	
Granite	59.933	11.08	.66	...	...	.69	.04	1.79	.11
Hill	54.903	9.08	.50	2.70	.15	1.40	.08	2.31	.13	
Jefferson	53.893	6.36	.34	...	...	.54	.03	.98	.05
Judith Basin	50.433	9.09	.46	5.56	.28	1.63	.08	3.76	.19	
Lake	79.513	9.61	.76	4.57	.36	1.54	.12	4.46	.35	
Lewis & Clark	50.683	8.57	.43	2.20	.11	1.05	.05	1.56	.08	
Liberty	57.353	8.70	.50	2.17	.12	1.06	.06	1.71	.10	
Lincoln	60.013	9.36	.56	4.88	.29	.89	.05	1.51	.09	
Madison	59.753	8.71	.52	2.16	.13	.66	.04	1.35	.08	
McCone	66.533	...	...	2.57	.17	.70	.05	1.92	.13
Meagher	49.673	7.12	.35	1.58	.08	1.04	.05	1.31	.07	
Mineral	48.013	10.98	.53	6.74	.32	1.02	.05	1.38	.07	
Missoula	64.293	14.23	.91	4.18	.27	.82	.05	2.08	.13	
Musselshell	71.643	...	...	1.72	.13	.78	.06	.95	.07
Park	46.923	11.13	.54	3.15	.15	.93	.04	2.31	.11	
Petroleum	72.823	6.47	.47	2.14	.16	.77	.06	1.41	.10	
Phillips	69.813	4.24	.30	2.43	.17	.98	.07	1.34	.09	
Pondera	65.143	8.81	.57	2.53	.16	1.00	.07	2.89	.19	
Powder River	52.333	...	...	2.09	.11	.90	.05	1.25	.07
Powell	53.313	8.54	.46	2.97	.16	1.13	.06	1.84	.10	
Prairie	55.683	...	...	2.39	.13	.65	.04	1.47	.08
Ravalli	83.603	9.03	.75	...	...	1.22	.10	3.63	.30
Richland	61.723	8.77	.54	2.41	.15	.79	.05	1.66	.10	
Roosevelt	82.783	4.17	.35	3.14	.26	1.43	.12	2.38	.20	
Rosebud	65.433	8.63	.56	1.42	.09	.61	.04	.92	.06	
Sanders	55.793	4.61	.26	3.31	.18	.90	.05	1.10	.08	
Sheridan	96.433	...	...	3.61	.35	1.14	.11	2.70	.26
Silver Bow	61.353	5.23	.34	2.30	.15	.73	.05	1.27	.08	
Stillwater	68.123	13.92	.95	1.20	.08	.89	.06	1.39	.10	
Sweet Grass	50.233	11.85	.60	1.50	.08	1.00	.05	1.69	.08	
Teton	56.013	7.62	.43	3.59	.20	1.10	.06	2.62	.15	
Toole	60.483	...	...	2.10	.13	1.20	.07	1.60	.10
Treasure	11.833	13.05	.59	2.68	.12	.91	.04	1.94	.09	
Valley	80.543	4.54	.37	2.16	.17	.83	.07	1.58	.13	
Wheatland	52.243	7.41	.39	1.76	.09	.95	.05	1.74	.09	
Wibaux	56.633	...	...	3.44	.19	1.19	.07	1.99	.11
Yellowstone	50.153	19.00	.96	1.23	.06	.71	.04	2.47	.12	
THE STATE	60.682	\$10.10	\$.63 +	\$2.96	\$.18	\$.94	\$.06	\$1.82	\$.11 +	

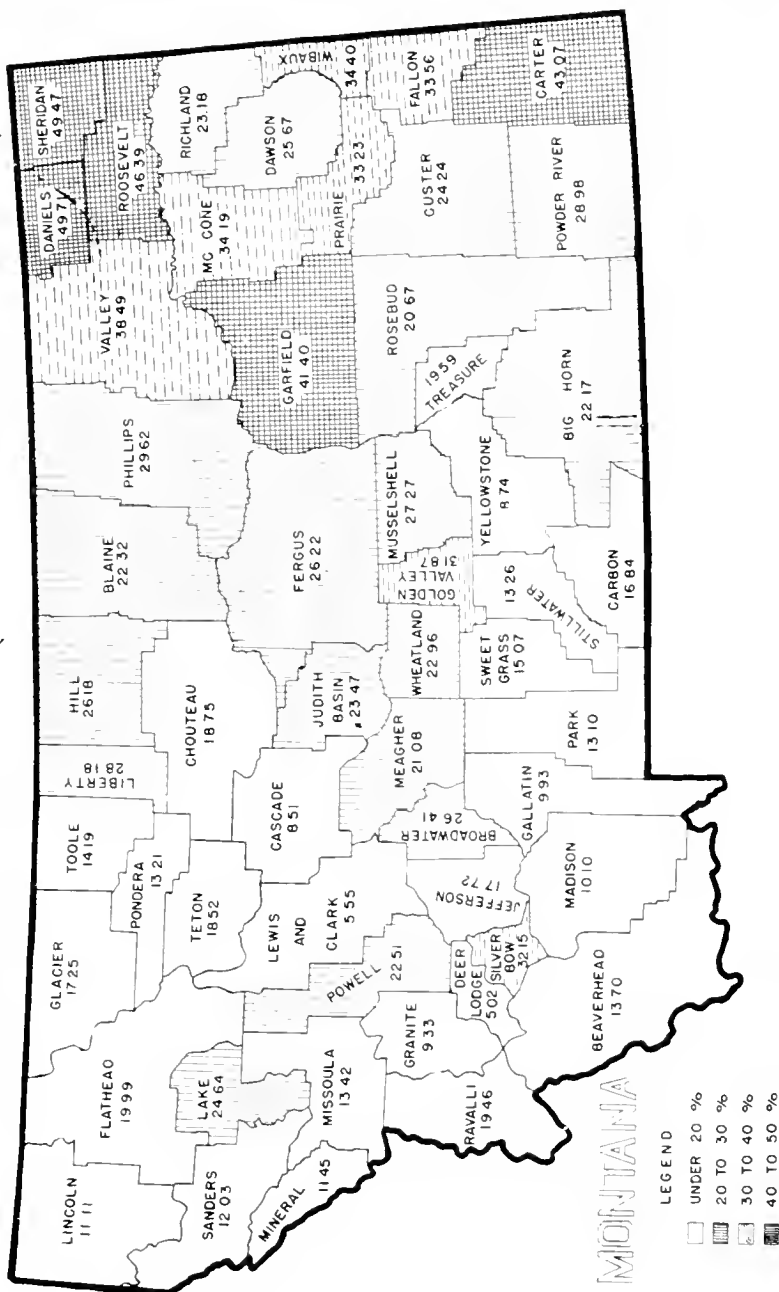
TAXABLE VALUE AND AVERAGE TAX PER ACRE ON FARM AND GRAZING LANDS—1936

	Average Levy Mills	Irrigated Land		Non-Irrigated Tillable		Grazing Land		All Farm Land	
		Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre	Average Taxable Value	Tax Per Acre
Beaverhead.....	57.683	\$ 5.91	\$.34	\$ 3.20	\$.18	\$.60	\$.03	\$1.22	\$.08
Big Horn.....	64.793	8.06	.32	1.06	.07	.48	.03	.87	.06
Blaine.....	55.933	6.35	.36	2.30	.13	.95	.05	1.30	.07
Broadwater.....	48.456	10.10	.49	2.59	.14	.92	.04	1.85	.09
Carbon.....	70.513	17.38	1.23	2.84	.20	1.07	.07	3.05	.22
Charter.....	53.676	.....	.....	2.08	.11	1.20	.06	1.45	.08
Cascade.....	51.613	6.62	.34	4.53	.23	1.54	.08	2.77	.14
Chouteau.....	56.053	5.06	.28	2.28	.13	1.30	.07	1.91	.11
Custer.....	55.323	14.09	.78	1.74	.10	.56	.03	.95	.05
Daniels.....	70.833	5.33	.38	3.74	.26	.86	.06	2.73	.19
Dawson.....	62.073	10.03	.62	3.02	.19	.91	.06	1.83	.11
Deer Lodge.....	44.783	10.39	.47	1.50	.07	1.09	.05	2.08	.09
Fallon.....	64.833	.....	.....	2.01	.13	.58	.04	1.20	.08
Fergus.....	62.615	10.65	.67	1.48	.08	.71	.05	2.46	.15
Flathead.....	68.157	.....	.....	10.06	.69	1.47	.10	3.37	.23
Gallatin.....	52.593	13.36	.70	5.48	.29	.82	.04	3.38	.18
Garfield.....	62.983	5.31	.33	1.91	.12	.96	.06	1.33	.08
Glacier.....	56.073	5.87	.32	2.63	.15	1.51	.08	1.90	.11
Golden Valley.....	75.860	7.49	.57	1.50	.11	.58	.04	1.03	.08
Granite.....	52.581	11.19	.59	.....	.39	.....	.05	1.78	.09
Hill.....	51.673	8.55	.47	2.42	.13	1.26	.07	2.07	.11
Jefferson.....	53.233	6.43	.34	.....	.....	1.53	.05	.97	.05
Judith Basin.....	43.783	9.05	.40	5.56	.24	1.63	.07	3.75	.16
Lake.....	74.873	9.67	.72	4.44	.33	1.80	.14	4.30	.32
Lewis & Clark.....	53.523	8.55	.46	2.20	.12	1.00	.05	1.49	.08
Liberty.....	48.893	8.70	.43	2.16	.11	1.05	.05	1.61	.08
Lincoln.....	66.263	9.50	.63	4.90	.32	.90	.06	1.51	.10
Madison.....	75.093	8.69	.48	2.25	.12	.66	.04	1.35	.07
McCone.....	61.623	.....	.....	2.57	.16	.70	.04	1.92	.12
Meagher.....	48.143	7.06	.31	1.56	.08	1.04	.05	1.33	.06
Mineral.....	54.093	11.14	.60	6.94	.38	1.14	.06	1.54	.08
Missoula.....	65.413	15.30	1.00	1.21	.08	.82	.05	2.03	.13
Musselshell.....	68.133	.....	.....	1.78	.12	.78	.05	.95	.06
Park.....	47.143	11.46	.54	2.52	.12	.73	.03	2.01	.09
Petroleum.....	66.303	6.49	.43	2.14	.14	.77	.05	1.43	.10
Phillips.....	64.973	4.17	.27	1.94	.13	.78	.05	1.11	.07
Pondera.....	60.943	9.06	.55	2.54	.15	1.00	.06	2.89	.18
Powder River.....	51.833	.....	.....	2.08	.11	.88	.05	1.23	.06
Powell.....	48.513	9.41	.46	2.47	.12	1.14	.06	1.80	.09
Prairie.....	52.253	.....	.....	2.47	.13	.65	.03	1.53	.08
Ravalli.....	78.253	10.01	.78	.....	.....	1.20	.09	3.53	.28
Richland.....	65.283	8.66	.56	2.41	.16	.79	.05	1.65	.11
Roosevelt.....	76.433	1.69	.36	2.81	.21	1.29	.10	2.14	.16
Rosebud.....	62.063	8.67	.54	1.41	.09	.60	.04	.90	.06
Sanders.....	55.493	4.62	.26	3.67	.20	.97	.05	1.39	.08
Sheridan.....	83.923	.....	.....	3.64	.30	1.13	.09	2.73	.23
Silver Bow.....	62.483	5.21	.33	2.29	.14	.76	.05	1.28	.08
Stillwater.....	67.643	14.22	.96	1.20	.08	.89	.06	1.10	.07
Sweet Grass.....	67.303	11.74	.44	1.50	.06	.98	.04	1.65	.06
Teton.....	51.523	7.58	.39	3.53	.18	1.08	.06	2.29	.12
Toole.....	59.172	.....	.....	2.16	.12	1.20	.07	1.60	.09
Treasure Valley.....	47.533	13.64	.65	2.67	.13	.91	.04	1.93	.09
Wheatland.....	66.493	4.56	.30	2.22	.15	.82	.05	1.63	.11
Wibaux.....	47.193	7.29	.34	1.74	.08	.95	.04	1.73	.08
Wibaux.....	55.948	3.16	.19	1.19	.07	.....	.....	1.99	.11
Yellowstone.....	59.182	18.91	.95	1.24	.06	.60	.03	2.53	.13
THE STATE.....	57.473	\$10.35	\$.59	\$2.65	\$.15	\$.91	\$.05	\$1.79	\$.102
1927.....	51.18	\$14.67	\$.75	\$3.95	\$.20	\$1.39	\$.07	\$2.73	\$.140
1928.....	51.28	14.73	.76	3.96	.20	1.39	.07	2.73	.140
1929.....	54.25	14.12	.75	3.90	.21	1.37	.07	2.69	.146
1930.....	53.31	13.94	.74	3.89	.21	1.36	.07	2.66	.142
1931.....	56.57	12.63	.71	3.43	.19	1.21	.07	2.36	.134
1932.....	57.34	11.58	.66	3.13	.18	1.10	.06	2.16	.124
1933.....	60.18	10.61	.64	2.88	.17	.99	.06	1.94	.117
1934.....	60.57	10.47	.63	2.84	.17	.97	.06	1.90	.115
1935.....	60.683	10.40	.63	2.96	.18	.94	.06	1.82	.114
1936.....	57.473	10.35	.59	2.65	.15	.91	.05	1.79	.102

TAX LEVIES IN MILLS FOR ALL PURPOSES - 1936



PERCENTAGE DELINQUENT TAXES - 1935 LEVY ON PROPERTY
OTHER THAN PUBLIC UTILITIES. (ALL PUBLIC UTILITY TAXES PAID)



PASSENGER CARS AND TRUCKS REGISTERED IN 1935

(Table Prepared by Austin B. Middleton, Registrar Motor Vehicles)

	Passenger Cars	Trucks	Total Motor Vehicles	Amount Collected Fiscal Year Ended June 30, 1936 \$
Beaverhead	1,603	556	2,159	16,925
Big Horn	1,543	642	2,185	16,580
Blaine	1,651	640	2,291	16,318
Broadwater	629	217	846	5,659
Carbon	2,311	698	3,009	21,518
Carter	676	207	883	6,533
Cascade	8,975	2,169	11,144	84,591
Chouteau	1,791	1,067	2,858	20,038
Custer	2,339	662	3,001	20,441
Daniels	1,063	419	1,482	11,172
Dawson	1,833	647	2,480	18,440
Deer Lodge	2,343	506	2,849	23,788
Fallon	836	239	1,075	7,843
Fergus	2,333	1,205	4,538	34,655
Flathead	1,325	1,424	2,749	45,967
Gallatin	4,265	1,081	5,346	41,576
Garfield	580	276	856	6,261
Glacier	1,444	501	1,945	16,119
Golden Valley	344	126	470	2,901
Granite	662	223	885	7,641
Hill	2,525	836	3,361	24,314
Jefferson	775	278	1,053	8,476
Judith Basin	964	381	1,345	9,243
Lake	1,928	736	2,664	19,284
Lewis & Clark	5,056	1,057	6,113	46,844
Liberty	481	285	766	5,234
Lincoln	1,139	414	1,553	12,463
Madison	1,292	441	1,733	13,105
McCone	1,019	487	1,506	12,752
Meagher	496	122	618	4,622
Mineral	342	284	626	6,699
Missoula	5,560	1,397	7,957	57,859
Musselshell	1,234	352	1,586	11,624
Park	2,767	645	3,412	26,404
Petroleum	398	176	574	3,354
Phillips	1,697	643	2,340	15,665
Pondera	1,621	660	2,281	16,702
Powder River	602	202	804	5,389
Powell	1,580	486	2,066	16,177
Prairie	587	231	818	6,481
Ravalli	2,408	980	3,388	22,864
Richland	2,018	906	2,924	21,408
Roosevelt	1,991	773	2,764	20,504
Rosebud	1,272	437	1,709	11,999
Sanders	1,078	416	1,494	10,192
Sheridan	1,738	570	2,308	15,959
Silver Bow	8,841	1,670	10,511	89,442
Stillwater	1,278	454	1,732	13,337
Sweet Grass	886	268	1,154	7,051
Teton	1,629	755	2,384	16,797
Toole	1,633	614	1,247	19,611
Treasure	271	149	423	3,025
Valley	5,133	1,281	6,414	46,519
Wheatland	698	151	849	6,036
Wibaux	638	286	924	10,242
Yellowstone	8,046	2,211	10,260	83,289
THE STATE	111,170	35,542	146,712	\$1,145,932

MONTANA VALUATIONS AND TAXES LEVIED

1920 to 1936 Inclusive

	Assessed Valuation	Taxable Valuation	Average Levy (Mills)	Amount Levied*	Livestock Levies	Road and Poor ($\frac{1}{2}$ Cent)	Hail Insurance	Irrigation & Drainage	Total Taxes Levied for all Purposes Exclusive of Cities and Towns
1920	1,668,924,166	\$511,322,910	44.67	\$22,976,626	\$ 73,685	\$199,519	\$142,839	\$371,671	\$23,764,340
1921	1,582,356,676	195,678,370	49.25	24,111,513	89,687	210,466	494,126	495,752	27,256,514
1922	1,471,232,574	465,290,282	19.57	23,060,510	75,181	272,698	122,667	486,179	23,997,138
1923	1,470,425,622	166,639,752	19.91	23,291,023	68,646	257,148	166,529	586,217	21,276,593
1924	1,397,953,096	111,571,753	50.72	22,382,023	55,556	257,528	44,808	589,710	23,299,845
1925	1,366,167,623	129,945,285	50.27	21,681,873	56,917	210,932	75,630	518,244	22,577,316
1926	1,276,623,060	435,610,159	50.10	21,828,176	66,329	227,017	82,391	783,119	22,376,062
1927	1,377,372,151	435,514,167	51.18	22,213,116	61,459	227,502	147,513	978,321	22,627,971
1928	1,428,381,209	428,381,209	51.27	22,036,660	61,459	219,851	148,813	978,321	22,367,640
1929	1,391,982,638	415,082,816	51.25	21,111,950	101,199	216,030	133,166	992,258	22,587,303
1930	1,416,302,310	435,089,518	53.51	24,236,059	93,234	213,069	115,837	910,202	25,628,401
1931	1,309,425,297	416,631,611	56.57	23,036,132	65,686	218,852	21,535	896,852	21,269,057
1932	1,193,412,169	375,283,116	57.31	21,331,151	45,256	234,707	84,281	679,872	22,378,270
1933	1,086,717,769	312,117,669	60.48	20,735,215	45,256	232,290	51,273	570,650	21,635,427
1934	1,067,475,758	331,878,920	60.57	20,938,287	59,327	226,089	40,438	556,121	21,829,322
1935	1,049,619,697	330,917,985	60.68	20,731,052	53,750	251,831	17,478	444,294	21,661,635
1936	1,051,668,277	331,011,887	57.47	19,836,155	54,115	253,450	21,329	518,571	20,666,620

Details of Levies

	Amount Levied for County and Special District Purposes**	Amount Levied for State Purposes**	Amount Levied for County and Special District Purposes***	Amount Levied For School Purposes	TOTAL
1920	\$1,603,510	\$1,057,897	\$11,057,897	\$11,057,897	\$23,764,340
1921	2,255,887	1,521,250	11,521,250	11,521,250	25,256,514
1922	2,291,603	16,983,716	10,809,789	10,809,789	23,997,138
1923	2,129,436	10,983,955	11,162,501	11,162,501	21,276,593
1924	2,005,790	10,529,336	10,737,110	10,737,110	23,299,845
1925	1,919,501	10,322,782	10,171,171	10,325,033	22,577,316
1926	1,956,032	1,955,632	11,035,280	10,552,556	22,976,062
1927	1,825,292	1,825,292	10,918,798	10,657,059	23,627,971
1928	2,023,242	2,023,242	11,559,507	12,005,151	23,587,303
1929	2,055,328	2,055,328	11,794,932	11,778,411	25,628,401
1930	2,253,979	2,253,979	10,630,677	11,384,101	21,269,057
1931	2,046,307	2,046,307	9,937,631	10,394,332	22,378,270
1932	1,866,585	1,866,585	9,901,404	9,861,138	21,635,427
1933	2,452,322	2,452,322	9,831,974	9,533,026	21,829,322
1934	2,417,933	2,417,933	9,812,278	9,431,421	21,661,635
1935	2,133,316	2,133,316	9,106,051	9,127,251	20,666,620

*Includes State, County, School, Special Road District and Special Fire District Taxes.

**Includes State General Fund, University Millage Fund, Educational Land Fund and Livestock Taxes.

***Includes Hail Insurance, Special Road District, Fire District, Drainage and Irrigation District and Miscellaneous Local Taxes.

E AND SHEEP

1930	1931	1932	1933	1934	1935	1936
53.31	56.57	57.34	60.48	60.57	60.68	57.473
4.00	3.50	3.50	3.50	4.00	3.50	3.50
57.31	60.07	60.84	63.98	64.57	64.18	60.973
52,025,714	51,397,620	50,891,238	50,738,454	50,824,722	50,743,993	49,946,782
461,941,865	404,340,472	366,124,578	328,457,165	322,883,091	308,467,199	298,060,346
8.88	7.87	7.19	6.48	6.35	6.08	5.97
2.66	2.36	2.16	1.94	1.90	1.82	1.79
14.2 cts.	13.4 cts.	12.4 cts	11.7 cts	11.5 cts	11.0 cts	10.2 cts.
988,757	1,016,851	1,031,097	1,191,718	1,389,365	1,234,634	1,053,767
35,966,363	33,378,442	24,868,068	21,930,220	25,438,497	26,209,006	27,941,829
36.38	32.82	24.11	20.92	18.31	21.23	26.52
12.13	10.94	8.04	6.97	6.10	7.08	8.84
69.5 cts.	65.7 cts.	48.9 cts	44.6 cts	39.4 cts	45.4 cts.	53.9 cts.
3,256,347	3,268,498	2,962,425	3,211,335	3,344,675	3,023,906	2,608,900
24,336,184	13,726,683	7,085,172	7,069,824	12,636,767	9,915,952	10,915,709
7.47	4.20	2.39	2.29	3.78	3.28	4.18
2.49	1.40	.80	.73	1.26	1.09	1.39
14.3 cts.	8.4 cts.	4.9 cts	4.7 cts	8.1 cts	6.9 cts.	8.4 cts

ASSESSED AND TAXABLE VALUATIONS, AND TAXES LEVIED AGAINST FARM AND GRAZING LANDS, CATTLE AND SHEEP
1917 to 1936 Inclusive

	1917	1918	*1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
Average Total Levy in Mills.	34.96	32.30	38.79	44.67	49.25	49.57	49.91	50.72	50.27	50.10	51.18	51.27	54.25	53.31	56.57	54.34	60.48	60.57	60.68	57.173
Additional Livestock Levy.	2.00	3.00	1.50	2.00	3.50	3.50	3.50	3.00	3.00	3.00	3.00	3.00	4.00	4.00	3.50	3.50	3.50	4.00	3.50	3.50
Total Levy Against Livestock	37.96	35.30	40.29	46.67	52.75	53.07	53.41	53.72	53.27	53.10	54.18	54.27	58.25	57.31	60.07	60.84	63.98	64.57	64.18	60.673
FARM AND GRAZING LANDS																				
Acres Assessed	35,936,646	38,215,588	41,903,828	44,751,728	46,155,687	49,152,321	49,355,726	49,847,108	50,388,302	50,904,222	51,672,435	51,415,305	52,125,875	52,025,711	51,397,620	50,891,238	50,738,451	50,824,722	50,743,393	49,916,782
Value	\$166,427,710	171,221,927	*649,008,527	658,625,742	621,200,391	570,940,104	543,131,331	502,118,366	483,377,900	474,588,738	470,215,634	467,683,662	467,579,302	461,941,865	404,340,472	366,124,578	328,457,165	322,883,091	608,167,199	298,060,346
Average Value Per Acre	\$ 4.63	4.48	15.48	14.72	13.46	11.62	11.00	10.07	9.59	9.32	9.10	9.10	8.97	8.88	7.87	7.19	6.48	6.35	6.08	5.97
Taxable Value Per Acre	\$ 4.63	4.48	4.64	4.32	4.04	3.48	3.31	3.03	2.88	2.80	2.73	2.73	2.69	2.66	2.36	2.16	1.94	1.90	1.82	1.79
TAX PER ACRE	16.2 cts.	14.5 cts.	18.0 cts.	19.3 cts.	19.9 cts.	17.2 cts.	16.5 cts.	15.4 cts.	14.5 cts.	14.1 cts.	14.0 cts.	14.0 cts.	14.5 cts.	14.2 cts.	13.4 cts.	12.4 cts.	11.7 cts.	11.5 cts.	11.0 cts.	10.2 cts.
CATTLE																				
Number Assessed	1,064,564	1,136,845	1,229,031	972,195	983,904	1,084,220	1,118,247	1,105,958	1,083,544	1,055,790	932,759	932,245	967,232	988,757	1,016,851	1,031,097	1,191,718	1,389,365	1,231,631	1,055,767
Value	\$ 31,777,686	33,531,996	*86,779,285	54,463,906	40,584,849	34,125,068	31,025,192	28,120,595	27,136,237	31,946,052	29,039,706	33,105,144	36,041,404	35,966,363	33,378,442	24,868,068	21,930,220	25,138,197	26,209,006	27,011,829
Average Value	\$ 29.28	29.19	70.61	56.02	41.25	31.47	27.74	25.43	25.04	30.26	31.13	35.51	37.26	36.38	32.82	24.11	20.92	18.31	21.23	26.52
Average Taxable Value	\$ 29.28	29.19	23.54	18.67	13.75	10.49	9.25	8.48	8.35	10.09	10.38	12.42	12.42	12.13	10.94	8.01	6.97	6.10	7.08	8.81
TAX	\$1.11	\$1.04	94.8 cts.	87.1 cts.	72.5 cts.	54.6 cts.	49.4 cts.	45.5 cts.	41.5 cts.	53.6 cts.	56.2 cts.	64.2 cts.	72.4 cts.	69.5 cts.	65.7 cts.	18.9 cts.	44.6 cts.	39.4 cts.	45.4 cts.	53.9 cts.
SHEEP																				
Value	2,176,107	1,927,535	2,169,566	1,799,691	1,717,114	1,867,094	1,798,827	1,794,812	1,953,771	2,206,257	2,407,486	2,716,781	3,113,788	3,256,317	3,268,498	2,962,425	3,211,335	3,314,675	3,024,506	2,608,900
Average Value	\$ 10,902,659	15,444,092	*26,876,865	21,524,150	10,342,050	8,089,098	12,052,838	11,960,858	15,720,182	21,931,203	21,560,993	24,560,596	28,633,390	24,336,184	13,726,683	7,085,172	7,069,824	12,636,767	9,215,952	10,316,700
Average Taxable Value	\$ 5.01	8.01	12.45	11.95	6.02	5.61	6.70	6.66	8.05	9.94	8.96	9.03	9.52	7.47	4.20	2.39	2.29	3.78	3.28	4.18
Number Assessed	\$ 5.01	8.01	4.15	3.98	2.01	1.87	2.23	2.22	2.68	3.31	2.99	3.01	3.17	2.49	1.40	80	.73	1.26	1.09	1.39
TAX	19.0 cts.	28.3 cts.	16.7 cts.	18.6 cts.	10.6 cts.	9.7 cts.	11.9 cts.	11.9 cts.	14.3 cts.	17.6 cts.	16.2 cts.	16.3 cts.	18.5 cts.	14.3 cts.	8.4 cts.	4.9 cts.	4.7 cts.	8.1 cts.	6.9 cts.	8.4 cts.

*Classification law went into effect in 1919, making taxable value of real estate 30% of full value, and taxable value of livestock 33½% of full value

MONTANA OIL PRODUCTION—1921 to 1936 INCLUSIVE

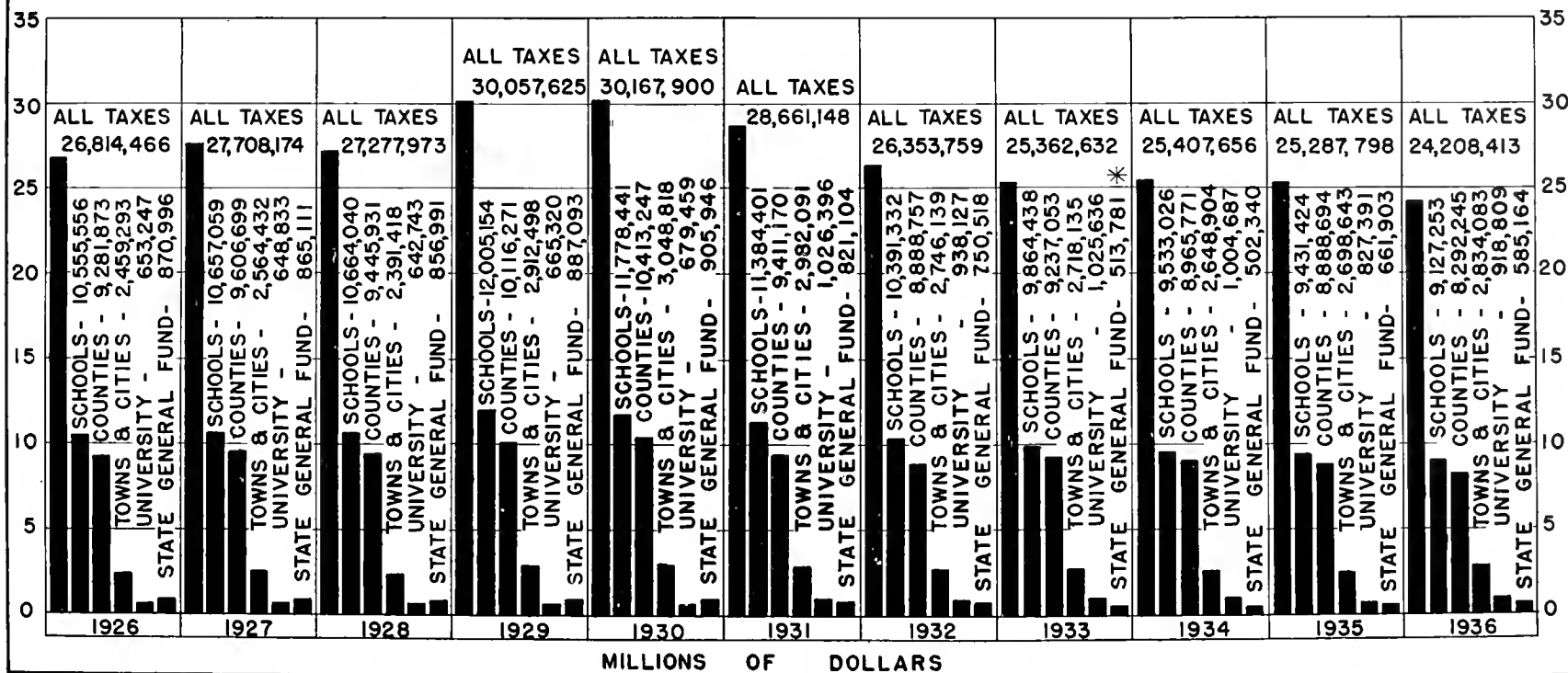
CAT CREEK:	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	TOTAL
Number Barrels Produced.....	1,350,528.91	2,201,917.04	2,080,826.12	1,529,202.19	1,234,456.28	1,003,233.00	776,699.07	610,732.41	487,553.88	114,814.04	356,934.17	312,060.44	262,249.68	235,309.00	292,949.00	13,118,165.23
Value.....	\$2,085,296.97	\$3,366,529.58	\$3,360,785.79	\$2,439,277.76	\$2,419,135.79	\$2,163,659.00	\$1,145,166.49	\$943,547.93	\$785,544.75	\$806,770.61	\$515,995.56	\$448,959.73	\$284,548.38	\$284,905.00	\$355,278.00	\$21,494,500.44
KEVIN-SUNBURST:																
Number Barrels Produced.....		28,987.48	441,531.48	1,187,404.84	2,736,938.36	6,463,352.00	4,205,935.23	3,111,823.56	2,358,696.98	2,064,258.01	1,720,224.87	1,497,509.18	1,253,314.19	1,598,095.00	1,417,320.00	30,085,391.18
Value.....	\$	\$40,582.49	\$309,072.03	\$1,168,329.95	\$3,944,258.10	\$7,765,572.00	\$5,680,622.53	\$6,020,925.32	\$4,047,051.60	\$3,506,355.60	\$1,674,407.57	\$1,445,258.09	\$1,221,608.05	\$2,149,044.00	\$1,744,202.00	\$39,717,289.33
LAKE BASIN:																
Number Barrels Produced.....					23,590.27	49,522.00	48,039.00	33,441.86	22,511.37	22,757.11	22,881.72	13,695.26	17,727.24	16,398.00	18,054.00	288,620.83
Value.....	\$	\$	\$	\$	\$49,828.81	\$115,546.00	\$71,347.00	\$48,985.71	\$33,316.31	\$32,883.46	\$20,123.03	\$13,313.29	\$12,272.03	\$8,199.00	\$17,164.00	\$422,978.64
ELK BASIN:																
Number Barrels Produced.....	75,178.86	47,011.10	28,085.39	24,019.14	21,286.46	18,454.00	17,199.78	17,874.66	18,842.14	30,595.92	180,009.35	198,748.74	138,098.95	16,333.00	8,186.00	849,833.49
Value.....	\$128,370.27	\$75,895.92	\$45,250.45	\$39,280.27	\$51,144.39	\$41,212.00	\$25,210.33	\$35,122.02	\$29,216.19	\$42,646.52	\$177,088.92	\$261,154.25	\$154,248.24	\$19,277.00	\$9,619.00	\$1,134,736.37
SOAP CREEK:																
Number Barrels Produced.....	14,719.66	27,134.80	1,960.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	43,814.46
Value.....	\$7,982.81	\$14,831.65	\$980.00													\$23,794.46
DEVILS BASIN:																
Number Barrels Produced.....	3,047.00	1,363.50	753.00	105.00	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	Shut Down	5,268.50
Value.....	\$6,094.00	\$2,727.00	\$972.00	\$157.50												\$9,950.50
PONDERA:																
Number Barrels Produced.....								161,901.51	1,007,782.70	757,207.49	559,266.22	429,468.33	343,843.82	349,478.00	349,650.00	3,958,538.07
Value.....	\$	\$	\$	\$	\$	\$	\$	\$275,148.08	\$1,782,308.79	\$1,236,799.66	\$503,496.43	\$378,614.68	\$294,213.85	\$438,593.00	\$420,794.00	\$5,329,968.49
BANNATYNE:																
Number Barrels Produced.....										24,396.53	7,658.53	13,645.07	11,764.60	17,964.00	13,069.00	88,497.73
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$31,120.22	\$5,677.53	\$7,911.38	\$8,053.60	\$18,836.00	\$11,832.00	\$86,430.73
CUT BANK:																
Number Barrels Produced.....												19,566.92	260,390.09	1,064,071.00	2,142,711.00	4,186,733.01
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$17,328.26	\$294,646.59	\$1,448,570.00	\$3,123,024.00	\$4,833,568.85
DEEP CREEK:																
Number Barrels Produced.....																60,363.00
Value.....	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$92,278.00
ALL FIELDS:																
NUMBER BARRELS PRODUCED	1,443,474.43	2,306,413.92	2,553,165.99	2,746,731.17	4,016,271.37	7,534,561.00	5,046,873.08	3,935,777.00	3,895,387.07	3,314,029.10	2,846,974.86	2,484,687.91	2,287,298.57	3,308,292.00	4,291,658.00	52,005,585.80
VALUE	\$2,227,744.06	\$3,500,566.64	\$3,717,060.27	\$3,647,046.08	\$6,464,367.09	\$10,085,989.00	\$6,922,346.35	\$6,323,728.16	\$6,677,437.64	\$5,656,576.07	\$2,896,789.01	\$2,571,639.68	\$2,269,590.74	\$4,381,251.00	\$5,763,361.00	\$73,105,495.81

TAXES LEVIED FOR COUNTY PURPOSES, 1927 TO 1936, INCLUSIVE

	1921			1928			1929			1930			1931			1932			1933			1934			1935			1936		
	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied	Taxable Value	Levy for County Purposes	Amount Levied
Beaverhead	\$ 7,178,572	27.60	\$ 187,069	\$ 7,139,954	18.50	\$ 125,879	\$ 7,137,733	23.00	\$ 167,918	\$ 6,808,736	23.60	\$ 163,685	\$ 6,069,795	25.25	\$ 147,076	\$ 6,563,470	25.25	\$ 134,639	\$ 4,736,304	27.99	\$ 131,627	\$ 4,818,050	28.19	\$ 132,311	\$ 4,724,927	28.49	\$ 133,589	\$ 4,881,441	27.81	\$ 134,638
Big Horn	6,660,462	30.50	189,830	5,760,516	30.50	173,019	5,566,964	30.50	178,551	5,883,468	29.60	170,432	4,877,833	25.60	121,819	4,380,638	30.60	131,720	4,157,422	28.50	122,231	4,733,277	34.75	129,421	4,131,979	34.85	147,190	3,866,629	37.35	115,537
Blaine	6,819,207	25.00	168,007	6,712,231	25.75	168,083	7,372,524	28.10	203,029	7,112,642	30.80	226,177	6,711,290	27.05	180,013	5,322,163	27.15	142,816	4,952,110	36.75	180,977	4,930,819	31.54	163,421	4,927,000	28.59	142,650	4,848,821	27.87	127,390
Broadwater	3,764,628	21.50	79,121	3,868,608	21.60	81,332	3,861,785	21.50	81,392	3,833,039	19.75	74,050	3,410,252	21.00	80,888	3,231,332	25.00	80,058	2,855,943	27.50	79,112	2,761,561	32.00	87,623	2,771,078	25.50	63,702	2,771,252	21.70	70,691
Carbon	7,714,425	23.60	173,658	7,648,780	23.50	172,517	7,551,359	27.50	199,979	7,607,390	27.60	202,587	7,314,056	26.50	187,217	6,708,339	28.50	171,335	6,318,000	27.00	171,602	6,153,988	28.00	160,982	6,017,293	29.00	170,110	6,025,812	29.00	170,161
Carters	2,970,415	20.00	58,977	3,076,465	20.50	62,794	3,163,678	27.25	86,340	3,197,082	26.43	83,948	2,772,343	33.81	93,278	2,546,261	37.64	95,479	2,513,788	40.57	106,080	2,476,243	36.30	98,820	2,333,617	43.50	87,717	2,341,919	29.50	77,800
Cascade	32,778,703	20.00	686,031	33,387,306	19.50	589,104	34,963,894	14.00	451,417	37,215,201	20.80	695,004	35,397,330	21.20	702,122	33,133,273	22.87	698,605	30,952,256	23.67	675,585	29,332,081	24.16	655,153	27,127,514	22.94	592,881	28,005,602	21.26	560,840
Chouteau	9,274,104	21.16	192,567	9,566,305	23.67	223,670	9,845,852	29.47	269,378	9,908,351	27.67	270,656	9,624,273	23.77	240,666	8,996,209	25.30	218,692	7,121,325	32.60	210,576	7,375,456	42.70	216,576	7,175,456	29.77	218,189	29,176	21,633	
Custer	8,331,252	25.60	196,786	8,570,083	26.00	206,681	8,854,496	30.00	248,730	9,019,702	30.00	253,801	8,787,303	27.00	220,840	8,225,766	25.75	196,084	7,529,104	25.60	181,822	7,398,581	22.25	155,916	6,718,296	21.25	148,714	6,746,117	21.71	136,751
Danalis	3,655,569	36.00	127,981	3,676,681	31.60	112,387	3,867,529	28.00	104,688	3,818,987	36.00	126,664	3,189,887	37.00	116,134	2,990,295	37.50	110,524	3,014,791	32.50	99,698	2,952,283	36.00	99,010	2,917,057	37.40	108,841	2,839,078	35.50	102,491
DeWoon	6,662,241	32.00	205,127	6,787,249	32.00	209,145	7,163,428	32.00	220,618	7,367,654	33.00	234,326	7,298,596	32.00	224,890	6,405,880	29.00	177,743	6,296,167	28.60	174,352	6,137,445	28.50	167,289	6,107,781	29.50	177,254	6,017,772	29.50	173,458
Deer Lodge	9,731,370	17.00	147,423	10,140,313	17.00	144,257	10,293,052	17.00	152,896	10,347,362	19.75	189,524	10,224,112	19.75	182,272	10,066,094	18.50	166,409	9,481,577	21.00	181,116	9,081,386	20.50	189,170	8,867,116	19.00	206,789	8,873,140	19.00	177,109
Fallon	4,079,120	30.67	122,955	4,129,311	27.67	112,005	4,448,684	34.67	151,902	4,679,706	31.67	142,710	4,661,862	25.67	117,258	4,352,128	27.67	121,409	3,591,246	22.00	99,058	2,868,807	22.00	99,026	2,899,723	19.00	99,176	2,899,723	19.00	99,176
Fergus	15,473,616	28.50	425,674	16,378,905	27.25	402,979	16,561,683	28.00	412,351	16,400,697	27.00	399,916	11,460,324	36.00	400,617	10,708,014	32.75	343,835	10,324,020	34.60	361,950	10,266,333	32.00	326,064	10,373,652	28.50	298,227	10,196,174	27.50	275,595
Flathead	12,877,586	20.67	248,291	12,734,669	21.67	268,658	12,896,366	24.67	300,192	13,310,382	23.98	300,762	11,709,435	17.02	192,597	10,617,300	25.03	251,026	9,810,819	30.84	296,140	9,675,637	31.39	290,962	9,525,015	29.94	290,908	9,525,015	29.94	290,908
Gallatin	13,917,260	19.50	253,064	13,998,388	19.25	251,310	14,238,702	21.75	291,088	14,422,537	19.25	262,542	13,282,682	19.60	239,827	12,768,844	17.75	217,392	11,892,797	24.25	280,373	11,100,000	24.75	271,542	11,096,591	28.65	411,438	11,730,197	22.25	253,487
Garfield	4,864,569	22.00	107,026	4,816,494	19.00	91,504	4,806,438	27.00	129,775	4,624,977	22.00	99,549	4,014,576	25.00	100,371	3,760,791	23.50	88,379	3,599,759	23.60	87,609	3,388,313	27.00	91,130	3,067,004	31.00	104,294	2,621,480	31.00	80,877
Glacier	3,615,195	25.00	90,373	3,698,298	24.25	88,591	3,806,782	27.25	102,388	3,988,120	28.40	112,288	3,909,355	26.73	100,678	3,845,825	26.87	102,651	3,552,842	31.49	117,241	3,390,150	31.49	121,759	3,240,909	27.72	116,105	3,125,772	27.72	98,216
Golden Valley	3,016,781	34.50	119,040	3,534,298	31.50	109,096	3,368,103	30.50	99,991	3,293,252	31.00	100,851	2,838,523	36.25	100,447	2,606,463	34.90	90,968	2,054,012	53.12	109,444	1,980,679	61.78	192,495	1,977,771	50.17	90,846	1,906,726	44.25	95,531
Granite	3,503,462	30.60	106,284	3,687,280	30.60	110,886	3,689,305	32.25	114,563	3,642,159	28.00	100,342	3,210,789	38.50	122,093	3,116,883	31.00	95,513	2,726,190	29.62	99,367	2,648,258	33.50	90,197	2,506,308	28.50	80,197	2,392,929	27.25	77,965
Hill	9,107,315	17.00	150,908	9,266,309	14.00	125,656	9,630,292	12.00	110,925	9,819,290	14.00	133,977	3,752,305	14.50	141,410	8,681,837	16.00	137,296	8,210,634	18.00	160,753	8,138,355	18.00	113,265	8,207,267	20.00	169,267	7,739,276	22.00	170,649
Jefferson	5,003,141	20.75	102,130	4,981,678	21.25	104,699	5,005,015	22.00	108,771	5,056,962	22.25	111,327	4,886,389	19.60	94,378	4,547,806	21.60	94,766	3,980,424	23.50	95,280	3,719,175	28.50	108,176	3,724,992	26.50	100,110	3,641,595	26.50	97,761
Judith Basin	7,781,414	23.50	181,312	7,892,188	22.50	176,898	8,136,783	19.50	160,400	8,136,783	19.50	160,400	6,880,865	19.00	129,831	6,363,026	15.10	87,594	6,194,869	23.17	130,169	5,416,486	24.10	131,157	5,181,111	24.10	130,118	5,125,772	27.75	98,216
Lake	3,667,333	28.75	102,940	3,623,685	28.75	99,165	3,793,450	28.50	105,686	3,767,160	28.25	104,107	4,071,546	27.00	106,750	3,944,970	33.00	118,408	3,738,845	32.90	126,956	3,679,170	33.68	121,687	3,712,010	31.52	122,603	3,582,995	31.50	104,591
Lewis & Clark	16,026,491	22.60	339,886	16,050,080	22.60	340,445	16,266,909	22.50	350,430	16,136,656	20.00	301,942	15,381,925	17.00	261,477	15,107,527	14.35	221,096	14,397,064	17.90	252,302	14,336,243	18.05	258,587	14,182,600	19.15	279,541	14,391,817	18.85	272,915
Liberty	2,563,813	35.50	90,162	2,698,888	35.50	91,848	2,688,941	33.00	88,159	2,710,425	22.70	60,929	2,250,333	30.00	68,401	2,174,668	23.90	51,794	2,084,832	27.00	51,434	2,088,663	28.00	58,090	2,089,168	28.90	61,262	2,060,201	22.00	46,115
Lincoln	6,280,942	21.75	131,769	6,190,830	22.75	136,019	6,060,635	24.42	143,378	6,099,636	23.67	139,904	5,744,380	24.47	138,658	5,217,395	19.60	99,449	4,472,540	26.00	109,329	4,350,961	21.80	102,371	4,472,540	26.00	109,329	4,350,961	21.80	102,371
Madison	6,296,237	20.67	116,903	6,790,768	20.67	138,285	6,904,945	24.67	144,055	6,773,913	24.67	140,840	5,298,359	21.92	110,840	4,865,964	22.75	109,651	4,067,258	26.25	108,397	3,960,906	26.50	109,379	3,948,815	24.50	98,980	3,924,809	21.00	90,561
McConaughy	4,714,376	20.25	95,444	4,473,919	20.25	90,578	4,136,156	20.00	102,721	4,909,165	23.60	114,759	4,814,188	20.60	98,219	4,298,608	24.25	103,813	3,721,509	32.60	122,140	3,738,159	30.00	112,838	3,294,886	30.50	101,272	3,157,000	31.00	101,167
McGregor	4,440,554	21.50	94,278	4,455,183	22.60	99,205	4,623,843	25.00	111,961	4,474,286	22.50	100,382	4,168,106	20.50	86,447	3,722,770	19.60	72,694	3,077,640	24.00	76,837	2,918,797	28.50	78,111	2,889,311	28.00	81,498	2,821,007	27.50	78,268
Mineral	3,657,889	22.25	81,036	3,445,682	21.65	89,808	3,627,604	20.66	74,548	3,648,512	26.26	95,605	3,617,329	26.26	94,028	3,341,564	21.46	71,591	3,020,000	21.59	65,704	2,735,940	24.16	65,508	2,691,688	19.00	51,865	2,381,924	23.76	59,729
Missoula	16,267,586	24.25	330,365	16,131,352	24.75	338,113	16,628,462	26.00	372,902	16,650,161	26.75	368,751	5,321,716	23.25	338,675	4,673,484	24.25	312,549	4,167,325	24.50	288,340	4,167,325	24.50	288,340	4,167,325	24.50	288,340	4,167,325	24.50	288,340
Musselshell	4,811,768	39.60	185,087	6,227,449	38.00	244,639	6,015,615	37.50	233,676	5																				

TAXES LEVIED - 1926 TO 1936 INCLUSIVE

NOTE: "ALL TAXES" REPRESENTS ALL TAXES AND ASSESSMENTS FOR ALL PURPOSES: IT INCLUDES SPECIAL ROAD AND POOR TAXES, SPECIAL FIRE DISTRICT TAXES, DRAINAGE AND IRRIGATION DISTRICT ASSESSMENTS, MISCELLANEOUS LOCAL TAXES, AND CITY AND TOWN SPECIAL IMPROVEMENTS, OTHER COLUMNS REPRESENT ACTUAL AD VALOREM TAXES FOR PURPOSES INDICATED.



* INCLUDES - 153,348 FOR FUNDING BOND INTEREST AND SINKING FUND

WARRANT AND BONDED INDEBTEDNESS OF THE STATE OF MONTANA

REPORT OF STATE BOARD OF EQUALIZATION

135

GENERAL FUND WARRANTS

	Outstanding	Sinking Funds	Net	Outstanding	Cash	Indebtedness	Total Net
			Indebtedness				Indebtedness
June 30, 1923	\$4,129,550.00	\$ 318,825.41	\$3,810,724.59	\$3,614,059.17	\$ 214,377.87	\$3,419,681.30	\$7,430,815.86
June 30, 1924	4,946,000.00	390,109.72	4,555,890.28	3,702,105.71	106,558.38	3,595,547.33	8,151,437.61
June 30, 1925	5,199,000.00	598,155.32	4,600,844.68	3,947,253.15	129,551.02	3,817,402.13	8,418,247.11
June 30, 1926	5,559,000.00	725,970.60	4,833,029.40	3,458,589.97	39,397.01	3,418,986.96	7,955,022.36
June 30, 1927	5,645,395.00	1,136,824.79	4,508,570.21	3,259,327.97	94,730.55	3,164,596.52	7,673,065.73
June 30, 1928	5,650,795.00	998,499.24	4,652,295.76	3,064,699.00	0 10	3,065,001.27	7,717,300.03
June 30, 1929	5,604,711.00	1,110,894.05	4,493,816.95	3,274,873.63	None	3,274,873.63	7,768,590.58
June 30, 1930	5,590,252.50	1,254,703.41	4,335,549.39	3,469,084.51	1,974.20	3,467,110.31	7,802,654.79
June 30, 1931	5,588,735.00	1,389,950.31	4,198,784.69	3,939,172.55	9,330.81	3,929,841.74	8,138,626.12
June 30, 1932	4,233,156.25	269,446.28	3,963,709.97	4,107,590.10	106,717.35	3,966,873.05	7,930,583.02
				• 229,198.81	0 10	8,308.09	230,506.90
June 30, 1933	8,235,913.75	164,220.75	8,070,793.00	1,094,401.61	181,592.86	852,808.75	8,923,601.75
				• 593,613.36	1,031.30	522,582.16	522,583.16
June 30, 1934	8,291,804.75	337,523.11	7,954,281.64	1,340,601.10	16,007.60	1,354,593.80	9,308,875.14
				• 298,587.31	25.97	298,561.37	298,561.37
June 30, 1935	8,211,924.50	930,495.20	7,272,329.25	1,447,530.49	163,843.84	1,283,687.15	8,556,016.10
				• 112,317.36	2 18 11	109,833.22	109,833.22
June 30, 1936	6,677,177.00	128,856.82	6,548,320.18	633,842.39	21,337.59	612,504.80	6,860,824.98

\$576,177.00 of the outstanding bonds are Capital Building bonds; \$2,038,000.00 are Educational bonds authorized at the general election held in November, 1920, and \$1,063,000.00 are Funding bonds issued to take up state general fund warrants.

A tax levy of ten-twelfths of one mill takes care of the interest and sinking fund requirements of the Educational bonds. Capital Building bonds are retired from proceeds of the Capital Land grant, and the Funding bonds will be retired from proceeds of various license taxes.

NOTE. All figures for 1923, 1924, 1925, 1926 and bond figures for 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935 and 1936 supplied by State Treasurer. General Fund warrant figures for 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935 and 1936 supplied by State Auditor.

•University Millage Fund.

COUNTY INDEBTEDNESS (NET)

1923



27,708,650

1928



19,879,723

1930



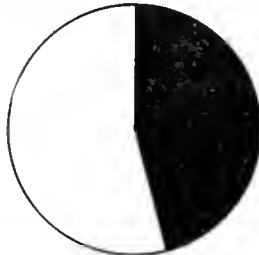
16,935,892

1932



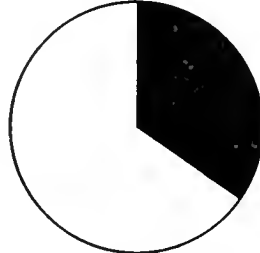
14,859,016

1934



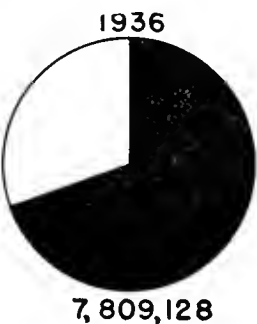
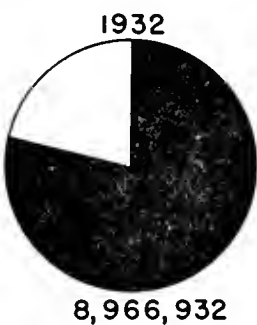
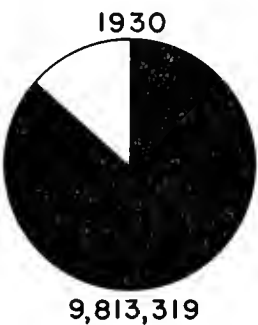
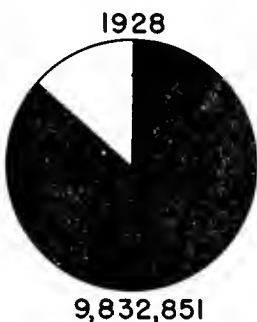
12,350,363

1936



9,365,180

DISTRICT SCHOOL INDEBTEDNESS (NET)



**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1936, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD.**

		County	District Schools	Drainage & Irrigation
BEAVERHEAD	1923	\$ 18,514.55	\$ 218,538.12	\$ 8,296.09
	1936	34,681.45	164,152.40	None
	Decrease Increase	16,166.90	54,385.72	8,296.09
BIG HORN	1923	415,789.08	252,673.43	8,796.66
	1936	306,999.91	169,513.52	78,988.04
	Decrease Increase	108,790.07	83,159.91	69,381.38
BLAINE	1923	462,463.15	493,777.29	None
	1936	6,995.48	84,365.76	291,138.43
	Decrease Increase	455,467.67	19,411.44	291,138.43
BROADWATER	1923	217,064.40	87,699.42	31,928.38
	1936	36,369.54	2,078.73	-----
	Decrease	180,694.86	85,620.69	-----
CARBON	1923	690,072.89	357,892.27	54,874.48
	1936	284,218.71	216,917.74	116,811.52
	Decrease Increase	315,854.18	140,974.53	361,937.34
CARTER	1923	192,522.58	42,872.63	None
	1936	29,207.63	1,556.82	None
	Decrease	163,314.95	41,315.81	-----
CASCADE	1923	1,635,590.00	549,059.00	200,747.80
	1936	344,152.36	963,853.42	None
	Decrease Increase	1,291,437.64	414,803.42	200,747.80
CHOUTEAU	1923	1,053,356.78	88,109.24	None
	1936	279,207.46	26,275.48	None
	Decrease	774,149.32	61,833.76	-----
CUSTER	1923	516,899.29	195,093.00	None
	1936	46,187.86	89,311.06	98,123.45
	Decrease Increase	470,711.34	105,781.94	98,123.45
DANIELS	1923	382,158.77	184,129.79	None
	1936	94,856.97	78,993.70	None
	Decrease	287,301.80	105,136.09	-----
DAWSON	1923	713,799.53	173,913.63	5,885.52
	1936	491,234.95	95,098.36	148,711.91
	Decrease Increase	312,555.58	78,815.27	142,826.39
DEER LODGE	1923	179,758.57	24,347.41	None
	1936	42,522.15	171,394.55	None
	Decrease Increase	128,236.42	146,957.14	-----
FALLON	1923	592,721.53	70,495.65	None
	1936	256,424.38	41,956.38	None
	Decrease	336,297.15	29,439.27	-----
FERGUS	1923	\$1,788,982.80	\$ 689,147.88	\$ 891.37
	1936	923,479.71	238,653.72	174,879.72
	Decrease Increase	865,503.09	450,494.16	174,978.35

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1936, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage & Irrigation
FLATHEAD	1923	893,057.68	222,461.10	50,000.00
	1936	324,610.24	319,962.61	41,120.70
	Decrease Increase	568,447.44 .....	..... 97,501.51	8,879.30
GALLATIN	1923	610,000.00	436,371.38	10,251.54
	1936	260,083.33	126,640.94	None
	Decrease	349,916.67	309,730.44	10,251.54
GARFIELD	1923	238,809.53	28,707.77	None
	1936	94,403.75	16,812.26	None
	Decrease	144,405.78	11,895.51	.....
GLACIER	1923	300,418.18	252,720.61	None
	1936	60,234.98	160,638.58	None
	Decrease	240,183.20	92,082.03	.....
GOLDEN VALLEY	1923	552,951.16	110,559.00	None
	1936	233,586.04	8,903.66	21,507.33
	Decrease Increase	319,365.12	101,655.34	21,507.33
GRANITE	1923	315,761.56	7,127.37	None
	1936	54,944.72	27,446.23	None
	Decrease Increase	260,816.84 .....	..... 20,318.86	..........
HILL	1923	751,072.59	392,550.25	None
	1936	162,256.68	243,312.15	None
	Decrease	588,816.91	149,238.10	.....
JEFFERSON	1923	120,603.69	112,598.82	121,619.26
	1936	19,561.91	68,068.53	1,004.93
	Decrease	101,041.78	44,530.29	120,614.33
JUDITH BASIN	1923	347,623.39	84,357.67	None
	1936	115,518.88	67,023.63	None
	Decrease	232,104.51	17,334.04	.....
LAKE (Created Aug. 1923)	1924	67,393.82	238,775.40	None
	1936	207,091.91	210,422.60	1,692.30
	Decrease Increase	..... 139,698.09	28,352.80 .....	..... 1,692.30
LEWIS & CLARK	1923	564,521.44	715,078.42	47.75
	1936	150,622.15	630,374.29	None
	Decrease	413,899.29	84,704.13	47.75
LIBERTY	1923	186,876.83	44,768.02	None
	1936	None	61,820.82	None
	Decrease Increase	186,876.83 .....	..... 17,052.80	..........
LINCOLN	1923	258,755.43	146,357.68	126,858.32
	1936	79,670.19	55,135.23	None
	Decrease	179,085.24	91,222.45	126,858.32
MADISON	1923	141,104.27	132,057.16	None
	1936	31,079.88	61,391.02	None
	Decrease	110,024.39	70,666.14	.....
McCONE	1923	\$ 140,701.50	\$ 68,791.78	None
	1936	32,671.78	45,388.12	None
	Decrease	108,029.72	23,403.66	.....

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1936, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage & Irrigation
MEAGHER	1923	131,927.90	114,391.66	None
	1936	194,593.17	38,318.59	None
	Decrease	237,331.13	76,043.16	.....
MINERAL	1923	156,121.88	95,213.60	None
	1936	13,939.94	21,279.59	.....
	Decrease	123,082.84	73,963.59	.....
MISSOULA	1923	883,967.71	554,159.00	28,340.89
	1936	696,167.31	267,761.79	3,709.98
	Decrease	277,800.40	86,389.76	24,631.81
MUSSELSHELL	1923	1,319,785.84	295,551.69	None
	1936	795,918.18	83,299.98	25,759.60
	Increase	694,867.66	212,269.71	.....
PARK	1923	411,931.79	99,284.52	None
	1936	9,392.41	33,968.46	None
	Decrease	401,639.38	63,216.06	.....
PETROLEUM (Created 1925)	1925	27,568.13	131,180.80	None
	1936	193,143.16	13,171.85	None
	Decrease	.....	118,008.95	.....
PHILLIPS	1923	597,157.67	397,369.97	None
	1936	66,994.79	76,310.96	None
	Decrease	530,162.97	231,059.01	.....
PONDERA	1923	519,656.40	135,285.14	None
	1936	164,897.54	127,412.93	None
	Decrease	354,848.86	7,873.11	.....
POWDER RIVER	1923	128,917.64	44,933.98	None
	1936	29,789.18	7,961.34	None
	Decrease	107,228.46	36,971.74	.....
POWELL	1923	317,979.43	49,167.89	None
	1936	111,899.59	35,738.75	None
	Decrease	206,080.13	4,429.14	.....
PRAIRIE	1923	167,749.74	19,459.79	None
	1936	6,849.99	73,191.74	None
	Decrease	100,891.65	.....	.....
RAVALLI	1923	535,667.93	239,600.18	None
	1936	297,635.31	194,685.96	799,332.85
	Decrease	328,032.62	35,915.12	.....
RICHLAND	1923	213,522.69	279,754.22	None
	1936	179,268.94	122,221.92	None
	Decrease	34,314.65	148,532.39	.....
ROOSEVELT	1923	\$ 912,813.99	\$ 392,214.47	None
	1936	291,688.45	57,184.98	None
	Decrease	791,124.55	245,039.39	.....
ROSEBUD	1923	692,723.73	266,377.65	None
	1936	396,948.58	169,442.41	496,816.14
	Decrease	296,675.15	36,935.24	.....
	Increase	.....	.....	496,816.14

**NET INDEBTEDNESS OF COUNTIES AND SUBDIVISIONS AT CLOSE OF FISCAL
YEARS (June 30) 1923 AND 1936, SHOWING INCREASE OR DECREASE
DURING THAT PERIOD. (Continued)**

		County	District Schools	Drainage & Irrigation
SANDERS	1923	291,589.35	231,105.77	None
	1936	14,112.04	86,450.50	None
	Decrease	277,477.31	144,655.27	.....
SHERIDAN	1923	583,133.33	195,583.90	None
	1936	318,147.90	103,626.61	None
	Decrease	264,985.43	91,957.29	.....
SILVER BOW	1923	1,379,446.45	434,921.80	None
	1936	236,930.90	583,788.43	None
	Decrease	1,142,515.55	148,866.63	.....
STILLWATER	1923	720,500.00	259,100.56	10,673.76
	1936	170,998.66	108,434.21	58,047.58
	Decrease	549,501.34	150,666.35	.....
SWEET GRASS	1923	358,905.45	59,449.13	1,544.17
	1936	150,559.47	4,664.57	None
	Decrease	208,345.98	54,784.56	1,544.17
TETON	1923	601,537.33	169,227.88	45,688.67
	1936	57,366.64	44,639.50	1,010,277.06
	Decrease	544,170.69	124,588.38	.....
TOOLE	1923	493,188.13	114,994.16	241,040.36
	1936	225,265.39	104,562.76	102,350.29
	Decrease	267,922.74	10,431.40	138,690.07
TREASURE	1923	73,603.14	63,535.80	None
	1936	9,879.81	15,635.44	667,782.71
	Decrease	63,723.33	47,900.36	.....
VALLEY	1923	639,766.14	214,350.59	None
	1936	69,379.35	304,073.56	1,035.36
	Decrease	570,386.79	.....	.....
WHEATLAND	1923	290,247.91	92,722.97	1,035.36
	1936	88,556.18	187,309.25	2,580.57
	Decrease	201,691.73	158,749.16	2,580.57
WYBAUX	1923	115,312.34	53,072.81	None
	1936	39,657.51	8,979.46	None
	Decrease	75,654.83	44,093.35	.....
YELLOWSTONE	1923	774,504.83	971,440.08	442,821.91
	1936	173,088.64	649,062.09	512,069.90
	Decrease	601,416.19	322,377.99	.....
	Increase	.....	.....	69,247.99

NET INDEBTEDNESS
OF CITIES
AND TOWNS

NET INDEBTEDNESS OF CITIES AND TOWNS AS OF JUNE 30, 1923 AND JUNE 30, 1936

City or Town	1923		1936		TOTAL	General Indebtedness	Special Improvement District Indebtedness	TOTAL	INCREASE	DECREASE
	General Indebtedness	Im- provement District Indebtedness	General Indebtedness	Special Improvement District Indebtedness						
Albion	\$ 110,378.84	None	\$ 82,920.72	None	None	None	None	None		\$ 11,176.16
Anacosta	441.96	None	29,640.85	None	DISINCORPORATED	None	None	None		
Bainville	9,087.17	None	146,500.60	None	29,640.85	None	None	20,553.78		1,596.38
Baker	143,438.00	None	10,975.25	None	10,975.25	None	None	5,049.83		
Bar Creek	3,658.42	2,866.67	None	None	None	None	None	None		
Belgrade	38,643.26	None	17,402.63	None	None	None	None	None		
Belt	41,869.68	None	88,095.45	None	88,095.45	None	None	47,954.52		28,656.66
Big Sandy	27,267.19	26,500.56	106,299.84	None	106,299.84	None	None	47,954.52		40,700.48
Big Timber	29,650.00	27,018.30	384,865.03	None	384,865.03	None	None	2,876.18		1,268,254.76
Billings	999,199.54	1,123,975.06	2,123,171.60	None	2,123,171.60	None	None	2,876.18		
Boulder	None	None	82,223.53	None	82,223.53	None	None	56,825.27		597,689.23
Bozeman	454,275.89	394,677.01	818,955.89	None	818,955.89	None	None	56,825.27		
Bridge	2,981.46	None	59,806.73	None	59,806.73	None	None	None		2,292.06
Brigden	2,981.46	None	2,981.46	None	2,981.46	None	None	None		20,914.30
Broadview	2,981.46	None	2,981.46	None	2,981.46	None	None	None		869,374.15
Browning	71,187.47	3,878.40	43,162.76	None	43,162.76	None	None	16,431.65		34,987.39
Butte	1,921,273.52	564,373.08	1,355,418.25	None	1,355,418.25	None	None	20,852.38		6,932.34
Cascade	11,000.00	40,409.04	2,488,646.60	None	2,488,646.60	None	None	55,687.62		7,922.90
Chester	22,517.00	26,885.62	17,082.10	None	17,082.10	None	None	None		48,713.40
Chinook	10,846.50	4,368.62	55,687.62	None	55,687.62	None	None	7,300.63		8,275.75
Chuteau	57,881.22	None	7,347.82	None	7,347.82	None	None	None		
Cleghorn	51,251.53	5,593.59	66,845.12	None	66,845.12	None	None	None		
Clyde Park	18,014.75	None	18,014.75	None	18,014.75	None	None	None		
Columbia Falls	None	5,305.24	5,305.24	None	5,305.24	None	None	None		
Columbus	56,912.82	28,573.58	79,486.40	None	79,486.40	None	None	10,452.87		69,033.43
Conrad	234,743.92	13,844.00	248,587.92	None	248,587.92	None	None	263,746.57		
Culbertson	34,231.48	None	96,191.93	None	96,191.93	None	None	61,960.45		
Cut Bank	98,918.57	41,506.85	15,205.00	None	15,205.00	None	None	34,256.80		106,168.62
Darby	None	None	None	None	None	None	None	None		
Deer Lodge	172,170.50	135,132.14	307,308.64	None	307,308.64	None	None	10,149.81		311.49
Denton	32,700.00	47,294.00	79,994.00	None	79,994.00	None	None	72,378.30		7,524.70
Dillon	None	28,031.40	28,031.40	None	28,031.40	None	None	45,000.00		16,968.60
Dodson	1,500.00	22,860.00	24,360.00	None	24,360.00	None	None	51,036.59		26,676.69
East Helena	None	None	71,530.66	None	71,530.66	None	None	71,530.66		
Etahaka	None	None	26,220.12	None	26,220.12	None	None	26,220.12		
Fairview	26,999.13	31,996.47	58,995.60	None	58,995.60	None	None	28,323.49		30,642.11
Farmington	18,960.93	6,568.21	25,529.14	None	25,529.14	None	None	38,128.32		11,684.91
Forsyth	144,001.52	111,195.58	163,912.11	None	163,912.11	None	None	54,133.92		19,994.80
Fort Benton	26,875.11	79,701.12	106,576.23	None	106,576.23	None	None	86,581.43		9,753.19
Froid	9,753.19	None	9,753.19	None	9,753.19	None	None	5,000.00		8,500.00
Froidberg	12,500.00	None	12,500.00	None	12,500.00	None	None	5,000.00		36,370.77
Goldline	30,100.00	19,520.00	79,620.00	None	79,620.00	None	None	13,249.23		
Grover	123,355.52	26,514.43	153,329.95	None	153,329.95	None	None	89,508.12		70,421.83
Grass Range	201,765.96	13,517.11	348,811.31	None	348,811.31	None	None	212,855.72		136,025.59
Great Falls	1,628,000.85	693,068.26	1,737,129.11	None	1,737,129.11	None	None	209.45		13,307.66
Hamilton	24,515.24	None	24,515.24	None	24,515.24	None	None	56,405.93		329,008.06
Harden	60,242.70	170,810.58	231,053.28	None	231,053.28	None	None	14,801.21		37,301.31
Harlem	73,800.00	None	73,800.00	None	73,800.00	None	None	75,517.61		
Harlowton	28,466.98	38,466.98	81,437.35	None	81,437.35	None	None	6,595.43		46,156.61
Havre	241,119.00	78,609.69	320,658.69	None	320,658.69	None	None	34,970.71		47,415.02
Helena	484,864.00	231,994.28	716,858.28	None	716,858.28	None	None	405,392.48		311,465.89
Hingham	None	None	179,556.57	None	179,556.57	None	None	1,990.27		
Hysam	34,581.19	30,129.57	22,213.83	None	22,213.83	None	None	18,613.78		22,883.15

REPORT OF STATE BOARD OF EQUALIZATION

DELINQUENT TAX COLLECTIONS, 1931-1935

COUNTY	Total Collection All Del. Taxes Jan. 1 to Close of Books as of Nov. 30, 1934	Total Collection All Del. Taxes Jan. 1 to Close of Books as of Nov. 30, 1935	Amt. Increase in Collections 1935 over 1934	
			Amount	Per Cent
Beaverhead	\$ 35,110.82	\$ 15,988.30	\$ 9,977.48	28.42
Big Horn	69,685.27	121,662.36	69,977.09	100.47
Blaine	111,062.69	151,384.88	49,322.28	36.31
Broadwater	49,533.95	37,056.44	3,477.51**	8.58
Carbon	64,477.64	98,167.72	33,690.08	52.25
Carter	51,092.23	90,463.57	39,461.34	77.37
Cascade	327,159.64	443,654.95	116,495.31	35.61
Chouteau	144,197.62	221,056.74	76,859.12	53.30
Custer	66,429.25	97,789.90	31,360.65	47.21
Daniels	144,451.79	333,588.62	189,136.83	130.93
Dawson	86,426.24	118,396.96	31,970.72	36.99
Deer Lodge	29,785.26	59,806.45	29,021.19	67.22
Fallon	59,066.09	71,743.99	12,677.90	13.30
Fergus	266,526.80	496,311.65	139,784.45	52.44
Flathead	128,682.60	128,993.52	310.92	.25
Gallatin	412,748.87	131,873.67	19,124.80	16.96
Garfield	52,831.73	90,904.49	38,072.76	72.06
Glaier	37,581.77	97,921.34	60,339.57	160.55
Golden Valley	21,080.75	37,881.42	36,800.67	174.57
Granite	18,421.35	27,716.06	9,294.71	50.46
Hill	189,278.96	258,983.96	69,705.00	36.82
Jefferson	18,983.58	28,529.05	9,545.47	50.28
Judith Basin	61,733.65	135,937.32	74,203.67	120.20
Lake	72,884.21	198,885.34	36,001.13	49.39
Lewis & Clark	62,976.91	98,092.10	35,115.19	55.75
Liberty	43,606.37	75,414.01	31,807.64	72.94
Lincoln	21,590.34	26,334.27	4,743.93	21.97
Madison	54,038.48	65,143.85	11,105.17	20.55
McCone	68,670.38	129,128.07	60,757.69	88.48
Meagher	36,757.49	63,939.37	27,181.88	73.91
Mineral	738.25	3,983.93	3,245.68	139.64
Missoula	197,959.17	153,461.01	46,410.81	13.35
Musselshell	42,068.18	118,645.02	76,576.84	182.02
Park	68,262.46	121,289.29	53,026.83	77.67
Petroleum	21,581.47	45,255.37	23,673.90	109.69
Phillips	121,266.24	257,874.49	123,608.25	99.47
Pondera	102,704.06	190,099.22	87,395.22	85.09
Powder River	31,993.12	15,701.53	10,708.41	30.66
Powell	41,188.72	55,263.93	14,075.21	34.17
Prairie	25,188.46	53,690.04	28,501.58	113.15
Ravalli	77,061.35	129,699.87	52,629.52	68.30
Richland	134,310.71	189,079.20	54,768.49	40.74
Roosevelt	155,077.63	347,911.15	192,833.52	124.34
Rosbud	64,657.20	80,081.65	15,424.45	23.85
Sanders	16,771.26	36,579.47	19,808.21	118.11
Sheridan	234,189.91	465,045.97	230,826.06	98.56
Silver Bow	92,100.63	162,098.86	69,998.23	76.00
Stillwater	65,349.71	198,300.91	42,981.20	65.80
Sweet Grass	31,769.44	59,858.96	28,089.52	88.42
Teton	131,723.06	137,124.20*	5,401.14	4.10
Toole	81,222.97	119,139.01	37,916.04	46.68
Treasure	14,153.14	26,767.72	12,614.58	89.13
Valley	204,913.06	436,155.48	231,242.42	112.85
Wheatland	46,388.81	89,998.08	34,609.24	74.60
Wibaux	25,821.02	14,428.06	18,607.04	72.06
Yellowstone	147,291.91	355,525.88	208,323.97	141.52
Totals	\$4,579,595.75	\$7,636,170.67	\$3,062,619.54	67.06

* \$347,241.10 delinquent irrigation district assessments cancelled.

** Decrease.

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